

2021 GENERAL FUND EXPENDITURES

\$344,615,040

2019 Actual – 2021 General Fund Budget by Department

Department	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
City Attorney, City Clerk, Municipal Court	\$10,786,070	\$11,915,457	\$11,754,682	\$12,078,556	\$323,874
Positions	92.00	97.50	97.50	97.50	0.00
City Auditor	\$1,664,110	\$1,699,108	\$1,686,341	\$1,714,482	\$28,141
Positions	14.00	14.00	14.00	14.00	0.00
City Council	\$695,021	\$863,903	\$839,465	\$889,116	\$49,651
Positions	8.00	8.00	8.00	8.00	0.00
Finance	\$3,477,393	\$4,260,620	\$4,183,883	\$4,339,737	\$155,854
Positions	36.75	41.75	41.75	41.75	0.00
Fire & OEM	\$56,246,018	\$59,740,124	\$58,893,771	\$63,279,876	\$4,386,105
Positions	409.00	417.00	417.00	424.50	7.50
Information Technology	\$17,957,434	\$18,252,026	\$18,252,026	\$18,835,353	\$583,327
Positions	79.00	81.00	83.00	83.00	0.00
Mayor & Support Services	\$15,286,039	\$10,592,980	\$10,391,631	\$11,382,884	\$991,253
Positions	69.25	81.25	88.25	88.25	0.00
Parks, Recreation, and Cultural Services	\$14,450,273	\$15,159,064	\$14,393,955	\$15,118,384	\$724,429
Positions	88.50	90.50	90.75	90.75	0.00
Planning and Community Development	\$5,623,111	\$6,369,019	\$6,302,997	\$6,699,895	\$396,898
Positions	55.00	57.00	57.00	57.00	0.00
Police	\$104,917,288	\$113,088,337	\$111,328,275	\$115,191,337	\$3,863,062
Positions	891.50	911.50	913.00	923.00	10.00
Public Works	\$22,632,755	\$23,448,405	\$20,388,665	\$30,330,523	\$9,941,858
Positions	155.00	156.00	156.00	226.00	70.00
General Costs	\$47,050,163	\$55,424,793	\$55,284,593	\$52,379,156	(\$2,905,437)
Internal Service Charges	\$2,555,088	\$1,971,402	\$1,971,402	\$2,771,876	\$800,474
General Fund CIP & Projects	\$20,844,572	\$6,446,301	\$6,776,129	\$9,603,865	\$2,827,736
TABOR Refund/Retention	\$0	\$2,037,450	\$2,037,450	\$0	(\$2,037,450)
General Fund Expenditures	\$324,185,335	\$331,268,989	\$324,485,265	\$344,615,040	\$20,129,775
General Fund Positions	1,898.00	1,955.50	1,966.25	2,053.75	87.50

- 2020 Amended Budget as of 8/31/2020, which may include budget reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic
- For the 2020 budget, 20 sworn Police positions and 8 sworn Fire positions were added
- For the 2020 budget, 5 positions were transferred from the Airport enterprise to Finance to centralize finance functions
- For the 2020 budget, 12 positions were added for the new Facilities Maintenance Division under Support Services. Beginning in 2020, the City will provide for facilities maintenance internally, rather than using an outside agency.
- For the 2020 budget, \$5.2 million transferred from Support Services to General Costs for City-wide vehicle lease payments, acquisition of vehicles, and the mobile fueling contract
- For the 2021 budget, 10 sworn Police positions and 8 sworn Fire positions were added, less 0.50 Fire civilian position removed
- For the 2021 budget, 42 positions were transferred from Stormwater Enterprise to Public Works
- For the 2021 budget, 8 positions were added to Public Works for the State mandated 811 Locate Team
- For the 2021 budget, 20 positions were added to Public Works for equipment operators previously employed through a staffing agency

2021 GENERAL FUND EXPENDITURES

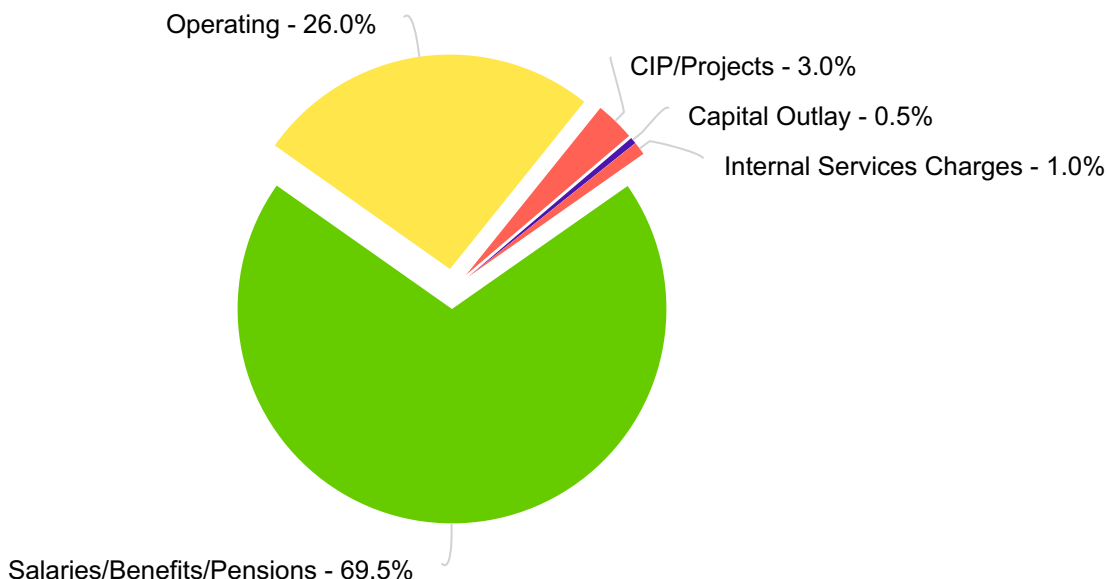
\$344,615,040

2019 Actual - 2021 General Fund Budget by Category

Category	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
Salaries/ Benefits/ Pensions	\$210,583,778	\$227,565,234	\$226,631,540	\$242,396,856	\$15,765,316
Operating**	86,790,012	91,837,626	85,257,006	88,379,602	3,122,596
Capital Outlay	3,411,885	1,410,976	1,811,738	1,462,841	(348,897)
CIP/Projects	20,844,572	6,446,301	6,776,129	9,603,865	2,827,736
Internal Service Charges	2,555,088	1,971,402	1,971,402	2,771,876	800,474
TABOR Refund/Retention	0	2,037,450	2,037,450	0	(2,037,450)
General Fund Expenditures	\$324,185,335	\$331,268,989	\$324,485,265	\$344,615,040	\$20,129,775
**Capital Lease Purchases	\$12,987,751	\$10,300,000	\$10,300,000	\$4,950,000	(\$5,350,000)

* 2020 Amended Budget as of 8/31/2020, which may include budget reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic

** Capital Lease Purchases are budgeted as part of Operating expenditures to account for the financial transaction required to record the full amount of the assets that are leased in that year. These expenditures are offset entirely by revenue recorded as proceeds from the financing source.



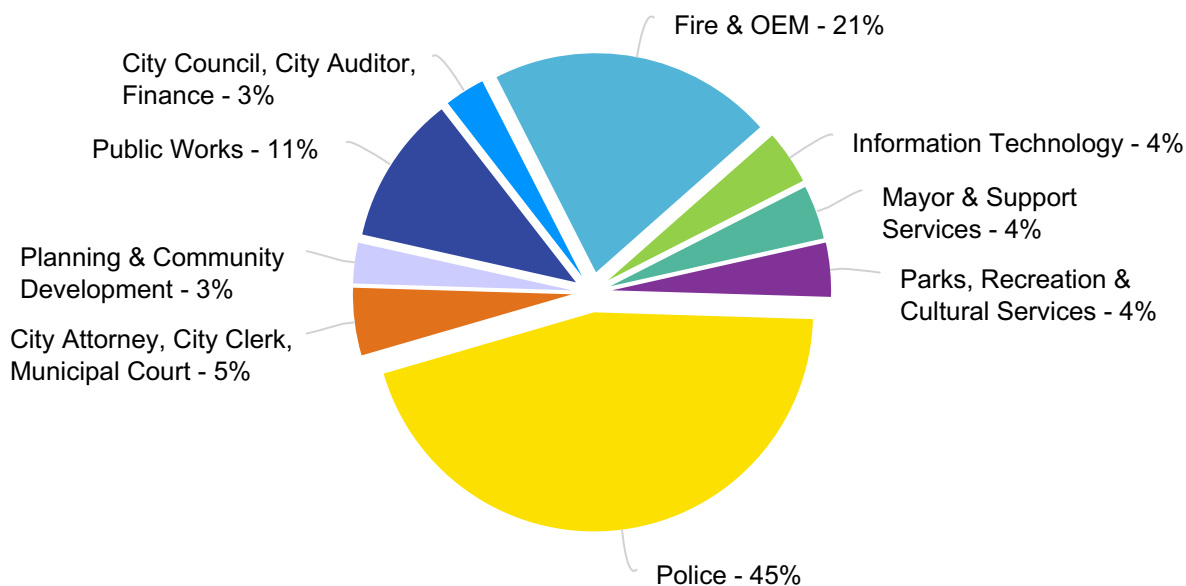
Appropriations for all funds that are not budgeted on a project-length basis lapse at year-end except for contractually encumbered and reserved appropriations. Project-length budgets are those where appropriations are initially made to individual projects and do not lapse until such time as the project is complete.

2021 Projects include: CIP Projects, Fire Department apparatus, and affordable housing projects.

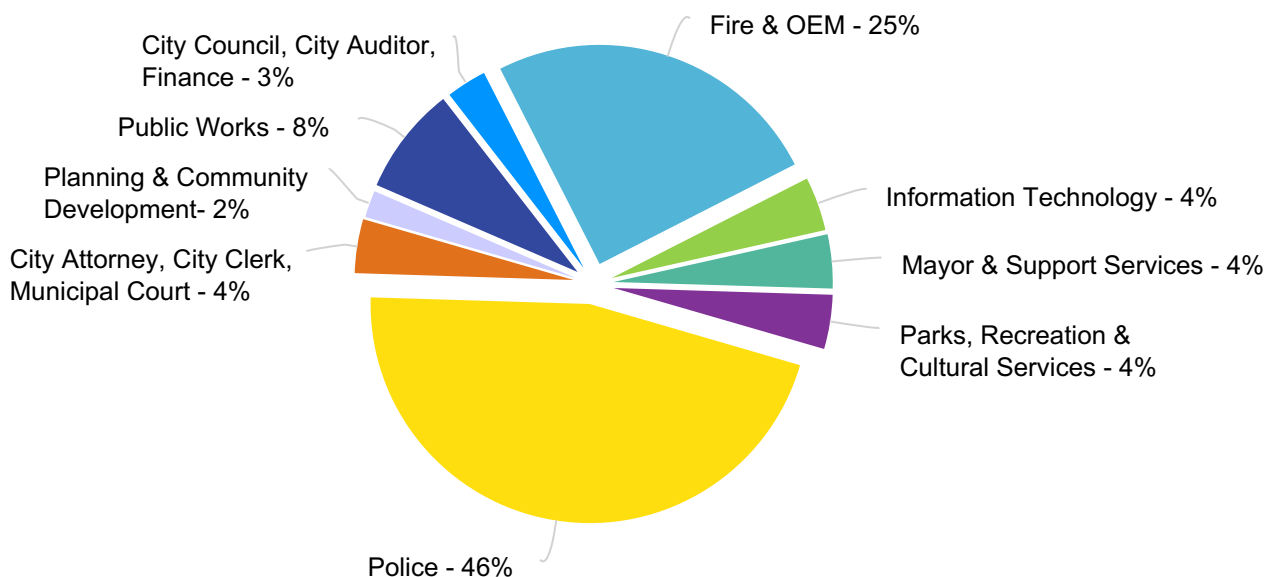
2021 GENERAL FUND EXPENDITURES

\$344,615,040

2021 Budgeted Positions by Department



2021 Budgeted Salaries/Benefits/Pensions by Department



2020 Budget – 2021 Budget Major Changes

2020 General Fund Revenue Budget	\$331,268,989
2021 net revenue decrease	(2,354,969)
Rebudgeted funds	15,701,020
2021 General Fund Revenue Budget	\$344,615,040
2020 General Fund Expenditure Budget	\$331,268,989
One-time 2020 expenditure items removed	(15,253,010)
One-Time Changes to Expenditures in 2021:	
Continuation of 2020 Operating Reductions due to COVID-19 economic conditions	(4,689,519)
Deferred revenue/land escrow projects (100% offset by revenue)	567,995
One-time funding for Police Department vehicles and upfit for 2020 new positions	565,000
Capital Lease Proceeds related to fleet/equipment purchases (100% offset by revenue)	4,950,000
Citywide Salaries/Benefits/Pension Changes:	
Pay progressions (civilian) and step increases (sworn)	2,382,183
Net change to fund existing positions	(128,951)
2021 Hiring Delay (4 months)	(700,000)
Sworn pension increases	6,462,959
Medical and dental cost adjustments	1,797,367
Parking fees increase	38,400
Citywide Operating Changes:	
Fleet replacement strategy	2,000,000
Fleet maintenance contract increase	455,086
Fuel contract decrease	(698,975)
CIP and Facilities Maintenance project funding increase	3,726,724
Contract and utility increases	1,817,658
Department Funding Changes:	
Addition of 10 sworn Police positions (Sept/Oct 2021)	554,275
Addition of 8 sworn Fire positions (Feb 2021)	901,289
Fire Dept - Community and Public Health funding	100,000
Information Technology (IT) - reinstate operating funding reduced in 2020 original budget	250,000
Parks, Recreation and Cultural Services - increase for park maintenance operations	400,000
Parks, Recreation and Cultural Services - tree planting and initiating street tree inventory	200,000
Planning Dept- Chapter 7 Code re-write and neighborhood plans	340,000
Public Works - add 20 FTE Equipment Operators previously funded by staffing agency	1,300,000
Public Works - transfer of 29 FTEs and operating for Drainage Operations from the Stormwater Enterprise (reimbursed by the Stormwater Enterprise via Service Level Agreement)	2,897,521
Public Works - transfer 13 FTE and net operating increase for Street Sweeping Operations from the Stormwater Enterprise	940,310
Public Works - 811 Locate team of 8 FTEs and operating per state mandate	857,612
Public Works - add route for Mountain Metro Transit to Amazon/Airport	65,944
Public Works - PPE and increased cleaning for Mountain Metro Transit	320,000
Public Works - increase to snow removal operations	250,000
Department expenditures with revenue offset	461,468
Other department operating increases	214,715
2021 General Fund Expenditure Budget	\$344,615,040

Summary of Service Level Impacts in 2021

Most city departments, with the exceptions of Public Safety Sworn staffing, Information Technology, Office of Emergency Management, and certain Public Safety divisions such as the Police Department Communications Center, have carried forward into 2021 the operating reductions which were put in place during 2020 as a result of the revenue loss experienced due to the economic shutdown caused by the COVID-19 pandemic. Departments are experiencing reductions in many areas, including but not limited to: training, travel, supplies, and minor equipment. The following table shows other service impacts as a result of operating budget reductions in 2021.

Department	Service Impacts to the Community
CITY CLERK	
City Clerk	The Records Scanning Project will not be implemented
CITY COUNCIL	
City Council	The Council Office will be unable to support a legislative intern
FINANCE	
Budget	Print fewer Budget Books and scale back the City-wide prioritization meeting
Sales Tax	Moving to more electronic filing
Sales Tax	Reducing mailing of Sales Tax Returns, new digital system should accommodate change
FIRE DEPARTMENT	
Fire	Minimum daily staffing has been reduced from 126 to 124. As a result, 3 squads have been taken out of service and an engine company was put in service. This impacts the community along the Academy corridor starting at Hartsock Lane to the north, extending south past Milton Proby Parkway and the surrounding areas to the east & west. An alternative plan is being discussed to reallocate overtime funds to tiered response units, which could provide a less costly response to low acuity medical incidents, thereby building capacity within the system for front line apparatus to respond to high acuity incidents
COMMUNICATIONS	
Communications	Postponement of new equipment for SpringsTV
Communications	Reduced boosting of social media posts
Communications	Reduced ability to update services and expand functionality
ECONOMIC DEVELOPMENT	
Economic Development	Reduce sponsorships for local events
HUMAN RESOURCES	
Employment Services	Reduction in training, materials for employees, and bringing in presenters and speakers
SUPPORT SERVICES	
Fleet Administration	Reduced scope of telematics purchases to track fleet usage
Fleet Administration	Eliminate temporary help responsible for conducting physical inventory
Office of Innovation	Cancel pilot programs or curtail scope of current projects for Smart Environmental Sensors, Smart Cameras in SW Downtown, and Smart StreetLights
PARKS, RECREATION, AND CULTURAL SERVICES	
Cultural Services	Postponing exhibits at the Pioneer Museum
Cultural Services	Elimination of the Park shuttle contract for Garden of the Gods
Cultural Services	Reduced budget for replacing broken or outdated minor equipment at Garden of the Gods (weedwhackers, snow blowers, etc.)
Forestry	Reducing contractor pruning, removal of trees, and tree planting for regular work orders; life/safety issues still addressed
Forestry	Reducing one ROW mowing cycle
Park Maintenance and Operations	Reduce operating budget for maintenance and repairs (irrigation, turf, playgrounds, concrete, signage, graffiti removal, and vandalism repair)
Park Maintenance and Operations	Reduced contracted mowing, fertilizing, and herbicide city-wide
Park Maintenance and Operations	Reducing portalet services across the park system
Recreation & Administration	Reduce Community Center program and event offerings
Recreation & Administration	Reduce number of Learn to Skate sessions or limit capacity of participants at Sertich
Recreation & Administration	Reduce program support of Portal Pool due to continued closure
Recreation & Administration	Reduce senior programming
Recreation & Administration	Reduce Therapeutic Rec program offerings
Recreation & Administration	Reduce youth programming
Recreation & Administration	Reduced capacity for Softball, Basketball, Football, and Soccer (either limiting participants or teams)
Recreation & Administration	Reduced operational capacity at the City Auditorium (number and frequency of events)
PLANNING AND COMMUNITY DEVELOPMENT	
Land Use Review, Neighborhood Services, Real Estate Services	Cost saving measures such as hiring freezes or hiring delays may result in service level reductions such as review times, lengthen responses to public inquiries and lengthen responses to code enforcement/quality of life
POLICE DEPARTMENT	
Police	Deferment of the purchase of high priority equipment such as radar guns, rifle rated shields, and officer safety equipment such as helmets and face shields
PUBLIC WORKS	
Operations and Maintenance	Reduction in maintenance of facilities
Traffic Engineering	Possible delays of signal installation, repair and maintenance that include reductions in replacement of tools/equipment and purchase of materials

Summary of Major General Fund Unfunded Operating Requests

Requesting Division	Description	Unfunded Amount *	# of FTE Requested
City Attorney, City Clerk, Municipal Court			
City Attorney	eDiscovery case management system	321,270	—
City Attorney	Employee retirement leave balance payout	65,000	—
City Clerk	New Election Management System	170,000	—
Municipal Court	Court Appointed Attorney Assessment	10,000	—
Municipal Court	Facilities maintenance needs	15,000	—
Municipal Court	Furniture for 5 offices on 2nd floor	10,000	—
Municipal Court	Increase Funding for Court Appointed Attorneys	40,000	—
Municipal Court	Increase in Court Interpreters	10,000	—
Municipal Court	Municipal Court Clerk I - Probation Part-Time to Full-Time	24,393	0.50
Municipal Court	PT Pre Sentence Investigator to FT Pre Sentence Investigator/ Probation Officer	39,683	0.50
Fire & OEM			
Fire	Air program equipment	60,655	—
Fire	Collapse Truck	50,000	—
Fire	CSFD Fleet Services	25,000	—
Fire	Curriculum Developer	97,619	1.00
Fire	Fire and Life Safety Educator	132,628	1.00
Fire	Hose inventory increase	41,841	—
Fire	Independent Service Provider for SCBA Program	133,500	—
Fire	Medical Division Admin Tech	65,008	1.00
Fire	PPE Inventory & Replacement	42,250	—
Fire	Reclassify CSFD Maintenance Tech position	14,726	—
Information Technology			
IT - Information Technology	Additional FTE - Sr. Network Administrator & Network Administrator II	221,312	2.00
IT - Information Technology	(2) Tech Debt Positions (contractors)	220,000	—
IT - Information Technology	BIA-Business Impact Analysis	54,000	—
IT - Information Technology	Cloud Storage for Legal Holds	37,000	—
IT - Information Technology	Data Encryption Hardware	35,000	—
IT - Information Technology	FalconX - additional CrowdStrike module	40,000	—
IT - Information Technology	SVAT - Service Validation & Testing	92,000	—
Mayor & Support Services			
Communications	Graphic Designer	69,500	1.00
Communications	Website redesign	100,000	—
Economic Development	Increase in travel out of town	9,000	—
Economic Development	Services line item increase	25,000	—
HR - Employment Services	Adobe Captivate software	1,800	—
HR - Employment Services	Coaching certifications	14,000	—
HR - Employment Services	Conduct Salary Study in 2021 using an outside vendor (every other year).	100,000	—
HR - Employment Services	Drug & Alcohol Program - Conduct RFP	10,000	—
HR - Employment Services	Equity, Diversity and Inclusion efforts - Internally Facing - Citywide	65,000	—
HR - Employment Services	Engagement survey	18,000	—
HR - Employment Services	Employee tuition assistance	325,000	—
HR - Employment Services	Implement a Request management and Knowledge Management Tool for HR	28,440	—
HR - Employment Services	Leadership Development - training budget	125,000	—
HR - Employment Services	NeoGov - eForms	38,000	—
HR - Employment Services	Olympic City USA & new employee orientation	5,000	—
HR - Employment Services	Survey Monkey	1,000	—
HR - Employment Services	Total compensation study	500,000	—
HR - Employment Services	Workforce and Metrics Analyst	87,782	1.00
HR - Office of Accessibility	Additional training expenses for new employees	5,000	—

Summary of Major General Fund Unfunded Operating Requests

Requesting Division	Description	Unfunded Amount *	# of FTE Requested
HR - Risk Management	Firefighter Cardiac Testing	5,000	—
HR - Risk Management	Mosquito Mitigation	10,000	—
Support Services	Cartograph Floorplan layer	100,000	—
Support Services	HVAC Building Automation System	100,000	—
Support Services	Smart Trash & Environmental Sensing Project	155,054	—
Parks, Recreation & Cultural Services			
Parks - Cultural Services	Additional operating for restroom cleaning in Garden of the Gods central garden	54,107	—
Parks - Cultural Services	Garden of the Gods seasonal staffing	110,367	—
Parks - Cultural Services	Operating funds for additional restroom cleaning at Rock Ledge Ranch	23,616	—
Parks - Cultural Services	Operating funds for new restroom cleaning contract at Garden of the Gods, Lot #7	44,436	—
Parks - Design and Development	Contract Specialist II	82,412	1.00
Parks - Forestry	Tree replacement and repairs	75,000	—
Parks - Forestry	Contract tree removals	360,000	—
Parks - Forestry	Downtown tree grates	12,000	—
Parks - Forestry	Forestry Tech I's	202,547	3.00
Parks - Forestry	Hourly operations personnel	150,845	—
Parks - Forestry	Hourly administrative personnel	54,200	—
Parks - Forestry	Safety equipment	6,985	—
Parks - Forestry	Security cameras	18,048	—
Parks - Forestry	Staff Foresters	369,393	3.00
Parks - Forestry	Training	5,666	—
Parks - Park Maintenance and Operations	Additional maintenance support to mitigate homeless impact on the Parks System	124,934	2.00
Parks - Park Maintenance and Operations	Dedicated South Slope vehicle	13,000	—
Parks - Park Maintenance and Operations	Maint Tech II-Regional Parks District (Urban Trails)	56,812	1.00
Parks - Park Maintenance and Operations	Panorama Park operating increase	59,800	—
Parks - Park Maintenance and Operations	Senior Maintenance Technician for South Athletic District	68,121	1.00
Parks - Park Maintenance and Operations	Skilled Maintenance Technician II - Facilities	104,339	1.00
Parks - Recreation and Administration	Event Permitting software	35,000	—
Parks - Recreation and Administration	Music licensing contracts	10,000	—
Parks - Recreation and Administration	Recreation Assistant position at Deerfield Community Center	47,178	1.00
Parks - Recreation and Administration	Senior Office Specialist position at Hillside Community Center	31,600	1.00
Planning and Community Development			
Planning and Community Development	Rapid Resolution Family Reunification	10,000	—
Police			
Police	Crime Analyst	75,000	1.00
Police	Crime Lab staff training	23,000	—
Police	Crime Scene Investigator	75,000	1.00
Police	Firearms Examiner	90,000	1.00
Police	Heavy tactical vests	60,000	—
Police	Latent Print Examiner	100,000	1.00
Police	Police Facility Project Manager	107,000	1.00
Police	Police Investigative Clerks	237,000	4.00
Police	Victim Advocate	80,000	1.00

Summary of Major General Fund Unfunded Operating Requests

Requesting Division	Description	Unfunded Amount *	# of FTE Requested
Public Works			
Public Works - City Engineering	Consulting for GeoTech Services	4,350	—
Public Works - City Engineering	Program Management software	75,000	—
Public Works - Operations and Maintenance Division	Contractor Permit Right of Way credit card fees	50,000	—
Public Works - Operations and Maintenance Division	Overtime - 3020 Hourly Cost Growth	100,000	—
Public Works - Transit Services	Airport Express Route (full year)	475,548	—
Public Works - Transit Services	Route 22 - Increase Frequency	128,876	—
Public Works - Transit Services	Route 40 - Incorporation into MMT System	55,000	—

* Unfunded requests may include one-time costs and do not reflect potential offsetting revenue.

2021 Expenditure Summary

Department	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
City Attorney, City Clerk, Municipal Court						
City Attorney						
Salaries/Benefits/Pensions	\$4,943,689	\$5,532,934	\$6,245,889	\$6,245,889	\$6,401,000	\$155,111
Operating	233,139	235,790	326,579	293,776	290,032	(3,744)
Capital	1,691	8,490	3,000	3,000	1,500	(1,500)
Total City Attorney	\$5,178,519	\$5,777,214	\$6,575,468	\$6,542,665	\$6,692,532	\$149,867
FTE - budgeted	45.00	46.00	49.00	49.00	49.00	0.00
City Clerk						
Salaries/Benefits/Pensions	\$805,662	\$833,446	\$912,273	\$905,273	\$963,423	\$58,150
Operating	134,993	122,689	153,885	129,924	120,924	(9,000)
Capital	218	0	500	500	500	0
Total City Clerk	\$940,873	\$956,135	\$1,066,658	\$1,035,697	\$1,084,847	\$49,150
FTE - budgeted	10.00	10.00	11.00	11.00	11.00	0.00
Municipal Court						
Salaries/Benefits/Pensions	\$2,868,951	\$3,137,838	\$3,414,160	\$3,414,160	\$3,539,017	\$124,857
Operating	830,692	914,883	859,171	762,160	762,160	0
Capital	0	0	0	0	0	0
Total Municipal Court	\$3,699,643	\$4,052,721	\$4,273,331	\$4,176,320	\$4,301,177	\$124,857
FTE - budgeted	34.50	36.00	37.50	37.50	37.50	0.00
City Auditor						
Salaries/Benefits/Pensions	\$1,393,969	\$1,585,430	\$1,630,151	\$1,630,151	\$1,638,292	\$8,141
Operating	54,109	78,680	68,957	56,190	76,190	20,000
Capital	0	0	0	0	0	0
Total City Auditor	\$1,448,078	\$1,664,110	\$1,699,108	\$1,686,341	\$1,714,482	\$28,141
FTE - budgeted	14.00	14.00	14.00	14.00	14.00	0.00
City Council						
Salaries/Benefits/Pensions	\$527,715	\$581,577	\$747,742	\$732,742	\$768,513	\$35,771
Operating	78,177	113,444	114,161	104,723	119,603	14,880
Capital	14,183	0	2,000	2,000	1,000	(1,000)
Total City Council	\$620,075	\$695,021	\$863,903	\$839,465	\$889,116	\$49,651
FTE - budgeted	7.50	8.00	8.00	8.00	8.00	0.00
Finance						
Finance						
Salaries/Benefits/Pensions	\$2,726,697	\$3,073,041	\$3,864,341	\$3,844,741	\$4,000,595	\$155,854
Operating	352,845	396,789	392,542	335,405	339,142	3,737
Capital	2,422	7,563	3,737	3,737	0	(3,737)
Total Finance	\$3,081,964	\$3,477,393	\$4,260,620	\$4,183,883	\$4,339,737	\$155,854
FTE - budgeted	35.75	36.75	41.75	41.75	41.75	0.00

2021 Expenditure Summary

Department	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
Fire						
Fire						
Salaries/Benefits/Pensions	\$48,695,059	\$53,087,415	\$55,964,892	\$55,603,491	\$59,918,886	\$4,315,395
Operating	2,409,487	2,176,170	2,765,213	2,280,261	2,436,054	155,793
Capital	237,935	91,566	125,455	125,455	39,935	(85,520)
Total Fire	\$51,342,481	\$55,355,151	\$58,855,560	\$58,009,207	\$62,394,875	\$4,385,668
FTE - budgeted	395.00	403.00	411.00	411.00	418.50	7.50
Office of Emergency Management						
Salaries/Benefits/Pensions	\$501,028	\$713,755	\$769,123	\$769,123	\$769,560	\$437
Operating	70,963	106,191	115,441	115,441	115,441	0
Capital	26,895	70,921	0	0	0	0
Total Emergency Management	\$598,886	\$890,867	\$884,564	\$884,564	\$885,001	\$437
FTE - budgeted	6.00	6.00	6.00	6.00	6.00	0.00
Information Technology						
Salaries/Benefits/Pensions	\$7,451,528	\$8,845,475	\$9,887,978	\$9,887,978	\$10,276,494	\$388,516
Operating	6,218,662	8,409,039	7,378,048	7,378,048	7,243,449	(134,599)
Capital	1,167,553	702,920	986,000	986,000	1,315,410	329,410
Total IT	\$14,837,743	\$17,957,434	\$18,252,026	\$18,252,026	\$18,835,353	\$583,327
FTE - budgeted	72.00	79.00	81.00	83.00	83.00	0.00
Mayor and Support Services						
Mayor's Office						
Salaries/Benefits/Pensions	\$902,888	\$964,609	\$1,048,210	\$1,043,210	\$1,027,438	(\$15,772)
Operating	46,256	52,742	77,850	62,116	59,116	(3,000)
Capital	0	0	2,000	2,000	0	(2,000)
Total Mayor's Office	\$949,144	\$1,017,351	\$1,128,060	\$1,107,326	\$1,086,554	(\$20,772)
FTE - budgeted	7.00	7.00	7.00	7.00	7.00	0.00
Communications						
Salaries/Benefits/Pensions	\$880,565	\$1,058,247	\$1,083,129	\$1,083,129	\$1,143,428	\$60,299
Operating	188,321	207,787	271,131	216,558	249,678	33,120
Capital	0	0	0	0	0	0
Total Communications	\$1,068,886	\$1,266,034	\$1,354,260	\$1,299,687	\$1,393,106	\$93,419
FTE - budgeted	10.00	11.00	11.00	11.00	11.00	0.00
Economic Development						
Salaries/Benefits/Pensions	\$284,886	\$401,062	\$434,632	\$434,632	\$461,520	\$26,888
Operating	110,468	98,397	109,385	88,182	88,182	0
Capital	1,307	0	0	0	0	0
Total Economic Development	\$396,661	\$499,459	\$544,017	\$522,814	\$549,702	\$26,888
FTE - budgeted	3.00	4.00	4.00	4.00	4.00	0.00

2021 Expenditure Summary

Department	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
Human Resources						
Community Diversity & Outreach						
Salaries/Benefits/Pensions	\$0	\$0	\$0	\$80,124	\$226,086	\$145,962
Operating	0	0	0	11,582	25,000	13,418
Capital	0	0	0	2,000	2,000	0
Total Community Diversity & Outreach	\$0	\$0	\$0	\$93,706	\$253,086	\$159,380
FTE - budgeted	0.00	0.00	0.00	1.00	1.00	0.00
Employment Services						
Salaries/Benefits/Pensions	\$1,546,929	\$1,902,625	\$2,119,799	\$2,112,799	\$2,197,016	\$84,217
Operating	123,678	128,132	107,757	55,487	87,094	31,607
Capital	6,241	1,924	500	500	0	(500)
Total Employment Services	\$1,676,848	\$2,032,681	\$2,228,056	\$2,168,786	\$2,284,110	\$115,324
FTE - budgeted	16.00	19.00	19.00	21.00	21.00	0.00
Office of Accessibility						
Salaries/Benefits/Pensions	\$155,900	\$369,683	\$443,408	\$443,408	\$435,053	(8,355)
Operating	28,282	33,241	37,000	29,250	38,545	9,295
Capital	8,467	349	0	0	0	0
Total Office of Accessibility	\$192,649	\$403,273	\$480,408	\$472,658	\$473,598	\$940
FTE - budgeted	3.00	4.00	4.00	4.00	4.00	0.00
Risk Management						
Salaries/Benefits/Pensions	\$532,711	\$549,629	\$584,420	\$584,420	\$597,393	\$12,973
Operating	104,242	127,192	128,435	95,820	124,190	28,370
Capital	0	0	0	0	0	0
Total Risk Management	\$636,953	\$676,821	\$712,855	\$680,240	\$721,583	\$41,343
FTE - budgeted	6.25	6.25	6.25	6.25	6.25	0.00
Total Human Resources	\$2,506,450	\$3,112,775	\$3,421,319	\$3,415,390	\$3,732,377	\$316,987
Total FTE - budgeted	25.25	29.25	29.25	32.25	32.25	0.00
Procurement Services						
Salaries/Benefits/Pensions	\$551,613	\$574,838	\$633,822	\$633,822	\$650,282	\$16,460
Operating	19,271	45,707	53,250	43,037	43,037	0
Capital	0	0	0	0	0	0
Total Procurement Services	\$570,884	\$620,545	\$687,072	\$676,859	\$693,319	\$16,460
FTE - budgeted	6.00	7.00	7.00	7.00	7.00	0.00

2021 Expenditure Summary						
Department	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
Support Services						
Salaries/Benefits/Pensions	\$858,676	\$1,159,348	\$2,113,512	\$2,113,512	\$2,483,103	\$369,591
Operating	3,781,019	5,279,086	1,336,886	1,248,189	1,435,869	187,680
Capital	1,503,243	2,331,441	7,854	7,854	8,854	1,000
Total Support Services	\$6,142,938	\$8,769,875	\$3,458,252	\$3,369,555	\$3,927,826	\$558,271
FTE - budgeted	11.00	11.00	23.00	27.00	27.00	0.00
Total Mayor & Support Services						
	\$11,634,963	\$15,286,039	\$10,592,980	\$10,391,631	\$11,382,884	\$991,253
Total FTE - budgeted	62.25	69.25	81.25	88.25	88.25	0.00
Parks						
Cultural Services						
Salaries/Benefits/Pensions	\$1,407,688	\$1,639,002	\$1,903,195	\$1,903,195	\$2,002,169	\$98,974
Operating	402,892	361,651	531,643	440,053	440,053	0
Capital	0	0	60,000	60,000	0	(60,000)
Total Cultural Services	\$1,810,580	\$2,000,653	\$2,494,838	\$2,403,248	\$2,442,222	\$38,974
FTE - budgeted	14.00	17.00	19.50	19.50	19.50	0.00
Design and Development						
Salaries/Benefits/Pensions	\$506,517	\$583,870	\$605,311	\$605,311	\$618,824	\$13,513
Operating	694	703	600	600	3,000	2,400
Capital	0	0	0	0	0	0
Total Design and Development	\$507,211	\$584,573	\$605,911	\$605,911	\$621,824	\$15,913
FTE - budgeted	6.00	6.00	6.00	6.00	6.00	0.00
Forestry						
Salaries/Benefits/Pensions	\$659,510	\$974,408	\$1,079,312	\$1,079,312	\$1,134,917	\$55,605
Operating	772,300	732,951	952,620	721,320	921,320	200,000
Capital	64,932	0	0	0	0	0
Total Forestry	\$1,496,742	\$1,707,359	\$2,031,932	\$1,800,632	\$2,056,237	\$255,605
FTE - budgeted	8.00	12.00	12.00	12.00	12.00	0.00
Park Maintenance and Operations						
Salaries/Benefits/Pensions	\$1,711,781	\$1,845,657	\$1,893,702	\$1,893,702	\$1,964,084	\$70,382
Operating	1,944,433	2,114,178	1,884,660	1,822,818	1,910,418	87,600
Capital	0	455	0	0	0	0
Total Park Operations	\$3,656,214	\$3,960,290	\$3,778,362	\$3,716,520	\$3,874,502	\$157,982
FTE - budgeted	21.25	20.25	19.75	19.75	19.75	0.00

2021 Expenditure Summary

Department	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
Recreation & Administration						
Salaries/Benefits/Pensions	\$4,086,936	\$4,172,601	\$4,251,627	\$4,214,877	\$4,311,138	\$96,261
Operating	1,774,587	1,974,252	1,996,394	1,652,767	1,812,461	159,694
Capital	1,000	50,545	0	0	0	0
Total Recreation & Administration	\$5,862,523	\$6,197,398	\$6,248,021	\$5,867,644	\$6,123,599	\$255,955
FTE - budgeted	35.25	33.25	33.25	33.50	33.50	0.00
Total Parks	\$13,333,270	\$14,450,273	\$15,159,064	\$14,393,955	\$15,118,384	\$724,429
Total FTE - budgeted	84.50	88.50	90.50	90.75	90.75	0.00
Planning and Community Development						
Community Development						
Salaries/Benefits/Pensions	\$0	\$0	\$0	\$0	\$0	\$0
Operating	313,703	688,623	801,326	801,326	801,326	0
Capital	0	0	0	0	0	0
Total Community Development	\$313,703	\$688,623	\$801,326	\$801,326	\$801,326	\$0
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Land Use Review						
Salaries/Benefits/Pensions	\$2,112,593	\$2,477,316	\$2,721,281	\$2,721,281	\$2,985,288	\$264,007
Operating	133,630	147,226	132,019	114,419	254,419	140,000
Capital	9,761	2,870	0	0	0	0
Total Land Use Review	\$2,255,984	\$2,627,412	\$2,853,300	\$2,835,700	\$3,239,707	\$404,007
FTE - budgeted	22.00	25.00	26.00	26.00	26.00	0.00
Neighborhood Services						
Salaries/Benefits/Pensions	\$1,351,577	\$1,726,928	\$2,000,473	\$2,000,473	\$2,050,100	\$49,627
Operating	133,619	107,181	128,763	83,463	77,463	(6,000)
Capital	60,891	36,406	64,000	64,000	10,000	(54,000)
Total Neighborhood Services	\$1,546,087	\$1,870,515	\$2,193,236	\$2,147,936	\$2,137,563	(\$10,373)
FTE - budgeted	22.00	25.00	26.00	26.00	26.00	0.00
Real Estate Services						
Salaries/Benefits/Pensions	\$346,338	\$423,067	\$500,340	\$500,340	\$503,604	\$3,264
Operating	8,090	12,056	20,387	17,265	17,265	0
Capital	0	1,438	430	430	430	0
Total Real Estate Services	\$354,428	\$436,561	\$521,157	\$518,035	\$521,299	\$3,264
FTE - budgeted	4.00	5.00	5.00	5.00	5.00	0.00
Total Planning and Community Development	\$4,470,202	\$5,623,111	\$6,369,019	\$6,302,997	\$6,699,895	\$396,898
Total FTE - budgeted	48.00	55.00	57.00	57.00	57.00	0.00

2021 Expenditure Summary

Department	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
Police						
Salaries/Benefits/Pensions	\$88,002,086	\$97,417,926	\$105,154,497	\$104,365,179	\$108,026,912	\$3,661,733
Operating	6,834,908	7,437,942	7,830,840	6,860,096	7,164,425	304,329
Capital	186,440	61,420	103,000	103,000	0	(103,000)
Total Police	\$95,023,434	\$104,917,288	\$113,088,337	\$111,328,275	\$115,191,337	\$3,863,062
FTE - budgeted	837.50	891.50	911.50	913.00	923.00	10.00
Public Works						
City Engineering						
Salaries/Benefits/Pensions	\$2,227,166	\$2,618,008	\$2,812,185	\$2,812,185	\$2,883,630	\$71,445
Operating	99,055	101,000	116,442	94,472	122,072	27,600
Capital	0	0	0	0	0	0
Total City Engineering	\$2,326,221	\$2,719,008	\$2,928,627	\$2,906,657	\$3,005,702	\$99,045
FTE - budgeted	26.00	27.00	27.00	26.00	26.00	0.00
Public Works Operations and Maintenance						
Salaries/Benefits/Pensions	\$6,539,076	\$8,030,189	\$8,218,859	\$8,446,110	\$13,958,480	\$5,512,370
Operating	1,922,269	2,648,869	2,319,279	2,514,521	2,735,931	221,410
Capital	45,729	43,577	52,500	451,262	45,500	(405,762)
Total Public Works Operations & Maintenance	\$8,507,074	\$10,722,635	\$10,590,638	\$11,411,893	\$16,739,911	\$5,328,018
FTE - budgeted	100.00	101.00	101.00	103.00	173.00	70.00
Traffic Engineering						
Salaries/Benefits/Pensions	\$2,450,382	\$2,635,611	\$2,756,971	\$2,756,971	\$2,690,611	(\$66,360)
Operating	479,877	523,313	549,574	434,245	513,525	79,280
Capital	0	0	0	0	0	0
Total Traffic Engineering	\$2,930,259	\$3,158,924	\$3,306,545	\$3,191,216	\$3,204,136	\$12,920
FTE - budgeted	28.00	27.00	28.00	27.00	27.00	0.00
Transit						
Salaries/Benefits/Pensions	\$0	\$0	\$0	\$0	\$0	\$0
Operating	6,276,689	5,832,842	6,622,595	2,878,899	7,343,062	4,464,163
Capital	0	0	0	0	37,712	37,712
Total Transit	\$6,276,689	\$5,832,842	\$6,622,595	\$2,878,899	\$7,380,774	\$4,501,875
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Water Resources Engineering						
Salaries/Benefits/Pensions	\$2,375,706	\$0	\$0	\$0	\$0	\$0
Operating	2,382,530	199,346	0	0	0	0
Capital	253,802	0	0	0	0	0
Total Water Resources Engineering	\$5,012,038	\$199,346	\$0	\$0	\$0	\$0
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Works	\$25,052,281	\$22,632,755	\$23,448,405	\$20,388,665	\$30,330,523	\$9,941,858
Total FTE - budgeted	154.00	155.00	156.00	156.00	226.00	70.00

2021 Expenditure Summary

Department	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
General Costs						
Salaries/Benefits/Pensions	\$1,939,187	\$1,668,243	\$1,770,000	\$1,770,000	\$1,770,000	\$0
Operating	36,769,934	45,381,920	53,654,793	53,514,593	50,609,156	(2,905,437)
Capital	0	0	0	0	0	0
Total General Costs	\$38,709,121	\$47,050,163	\$55,424,793	\$55,284,593	\$52,379,156	(\$2,905,437)
Internal Service Charges	3,015,936	2,555,088	1,971,402	1,971,402	2,771,876	800,474
General Fund contribution to CIP Fund	11,569,245	9,816,443	4,422,444	4,752,272	8,380,008	3,627,736
General Fund - Projects and CIP	21,976,128	11,028,129	2,023,857	2,023,857	1,223,857	(800,000)
TABOR Refund/Retention	0	0	2,037,450	2,037,450	0	(2,037,450)
Total General Fund Budget	\$306,532,842	\$324,185,335	\$331,268,989	\$324,485,265	\$344,615,040	\$20,129,775
Total FTE - budgeted	1,806.00	1,898.00	1,955.50	1,966.25	2,053.75	87.50

2021 Expenditure Summary

Department	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
Public Safety Sales Tax (PSST) Fund						
Fire						
Salaries/Benefits/Pensions	\$14,523,909	\$15,361,906	\$15,905,813	\$15,686,022	\$16,153,680	\$467,658
Operating	1,607,009	1,539,482	1,898,330	1,798,500	1,900,316	101,816
Capital	177,135	117,595	229,157	229,157	92,830	(136,327)
Capital Projects	779,503	975,224	572,033	(376,027)	258,397	634,424
Total	\$17,087,556	\$17,994,207	\$18,605,333	\$17,337,652	\$18,405,223	\$1,067,571
FTE - budgeted	105.50	106.50	106.50	106.50	106.50	0.00
Police						
Salaries/Benefits/Pensions	\$16,073,924	\$16,420,624	\$17,767,747	\$16,067,747	\$17,956,195	\$1,888,448
Operating	2,416,831	2,565,183	2,274,842	2,573,722	2,362,420	(211,302)
Capital	302,306	12,241	240,000	240,000	74,000	(166,000)
Capital Projects	713,304	1,143,283	331,200	331,200	0	(331,200)
Total	\$19,506,365	\$20,141,331	\$20,613,789	\$19,212,669	\$20,392,615	\$1,179,946
FTE - budgeted	133.00	134.00	134.00	134.00	134.00	0.00
Total PSST Fund	\$36,593,921	\$38,135,538	\$39,219,122	\$36,550,321	\$38,797,838	\$2,247,517
Total FTE - budgeted	238.50	240.50	240.50	240.50	240.50	0.00
Enterprise Funds						
Airport						
Salaries/Benefits/Pensions	\$7,990,704	\$8,487,618	\$9,526,610	\$9,526,610	\$449,519	(\$9,077,091)
Operating	16,526,317	13,400,506	12,938,473	12,938,473	13,320,186	381,713
Capital	257,256	228,009	252,574	252,574	264,574	12,000
Debt Service	294,603	101,857	1,549,433	1,549,433	1,549,433	0
CIP	11,710,085	10,264,591	26,843,333	26,843,333	13,640,000	(13,203,333)
Grant	25,342,134	2,588,333	14,333,333	14,333,333	18,215,489	3,882,156
Total	\$62,121,099	\$35,070,914	\$65,443,756	\$65,443,756	\$47,439,201	(\$18,004,555)
FTE - budgeted	100.00	102.00	104.00	106.00	106.00	0.00
Cemeteries						
Salaries/Benefits/Pensions	\$490,647	\$516,705	\$519,765	\$519,765	\$539,317	\$19,552
Operating	957,164	900,622	1,021,165	1,021,165	1,013,915	(7,250)
Capital	10,971	9,609	18,990	18,990	8,990	(10,000)
Total	\$1,458,782	\$1,426,936	\$1,559,920	\$1,559,920	\$1,562,222	\$2,302
FTE - budgeted	6.00	6.00	6.00	6.00	6.00	0.00
Development Review Enterprise						
Salaries/Benefits/Pensions	\$1,244,557	\$1,365,541	\$1,599,623	\$1,599,623	\$2,194,953	\$595,330
Operating	800,600	303,508	698,069	698,069	711,159	13,090
Capital	37,719	58,077	54,261	54,261	54,261	0
Total	\$2,082,876	\$1,727,126	\$2,351,953	\$2,351,953	\$2,960,373	\$608,420
FTE - budgeted	15.00	16.00	17.00	23.00	23.00	0.00

2021 Expenditure Summary

Department	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
Memorial Health System						
Salaries/Benefits/Pensions	\$0	\$78,255	\$0	\$0	\$0	\$0
Operating	3,739,933	4,303,255	5,687,012	5,687,012	5,659,212	(27,800)
Capital	0	0	0	0	0	0
Total	\$3,739,933	\$4,381,510	\$5,687,012	\$5,687,012	\$5,659,212	(\$27,800)
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Parking System						
Salaries/Benefits/Pensions	\$523,793	\$625,308	\$822,391	\$822,391	\$836,004	\$13,613
Operating	1,666,894	1,683,468	2,112,972	2,112,972	1,905,794	(207,178)
Capital	0	34,488	45,000	45,000	20,000	(25,000)
Debt Service	197,898	172,083	863,082	863,082	864,398	1,316
CIP Projects	784,921	828,624	3,775,000	3,775,000	2,700,000	(1,075,000)
Total	\$3,173,506	\$3,343,971	\$7,618,445	\$7,618,445	\$6,326,196	(\$1,292,249)
FTE - budgeted	9.50	10.00	11.00	10.00	10.00	0.00
Patty Jewett Golf Course						
Salaries/Benefits/Pensions	\$738,461	\$775,622	\$773,241	\$773,241	\$760,426	(\$12,815)
Operating	1,329,371	1,022,335	1,879,738	1,879,738	1,764,590	(115,148)
Capital	212,218	300,269	27,000	27,000	330,000	303,000
Total	\$2,280,050	\$2,098,226	\$2,679,979	\$2,679,979	\$2,855,016	\$175,037
FTE - budgeted	7.00	7.00	7.00	7.00	7.00	0.00
Pikes Peak - America's Mountain						
Salaries/Benefits/Pensions	\$1,312,756	\$1,492,599	\$1,834,462	\$1,834,462	\$1,752,649	(\$81,813)
Operating	3,457,877	3,279,948	4,042,166	4,042,166	2,012,089	(2,030,077)
Capital	957,628	373,563	105,500	105,500	98,717	(6,783)
Debt Service	0	0	1,947,088	1,947,088	1,947,588	500
CIP Projects	7,661,440	21,950,652	5,500,000	5,500,000	13,801,837	8,301,837
Total	\$13,389,701	\$27,096,762	\$13,429,216	\$13,429,216	\$19,612,880	\$6,183,664
FTE - budgeted	19.00	19.00	19.00	19.00	19.00	0.00
Stormwater Enterprise						
Salaries/Benefits/Pensions	\$3,135,871	\$5,876,407	\$6,454,785	\$6,454,785	\$3,311,072	(\$3,143,713)
Operating	2,079,138	3,865,241	3,363,215	3,763,215	5,606,122	1,842,907
Capital	305,499	1,877	0	0	0	0
CIP Projects	0	5,298,311	7,900,000	7,900,000	9,000,000	1,100,000
Grants	0	0	0	0	8,630,000	8,630,000
Total	\$5,520,508	\$15,041,836	\$17,718,000	\$18,118,000	\$26,547,194	\$8,429,194
FTE - budgeted	67.00	73.00	73.00	73.00	31.00	(42.00)
Valley Hi Golf Course						
Salaries/Benefits/Pensions	\$309,458	\$321,321	\$340,046	\$340,046	\$333,386	(\$6,660)
Operating	732,798	639,782	892,261	892,261	788,496	(103,765)
Capital	0	0	0	0	0	0
Total	\$1,042,256	\$961,103	\$1,232,307	\$1,232,307	\$1,121,882	(\$110,425)
FTE - budgeted	3.00	3.00	3.00	3.00	3.00	0.00

2021 Expenditure Summary

Department	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
Office Services Fund						
Salaries/Benefits/Pensions	\$572,914	\$641,278	\$658,808	\$658,808	\$675,778	\$16,970
Operating	1,046,318	1,101,199	1,086,917	1,086,917	1,131,344	44,427
Capital	37,517	17,000	15,027	15,027	15,027	0
Total	\$1,656,749	\$1,759,477	\$1,760,752	\$1,760,752	\$1,822,149	\$61,397
FTE - budgeted	9.00	8.00	9.00	9.00	9.00	0.00
Radio Communications Fund						
Salaries/Benefits/Pensions	\$543,539	\$601,721	\$637,002	\$637,002	\$623,746	(\$13,256)
Operating	973,686	836,641	1,013,080	1,013,080	1,021,624	8,544
Capital	0	0	0	0	0	0
Total	\$1,517,225	\$1,438,362	\$1,650,082	\$1,650,082	\$1,645,370	(\$4,712)
FTE - budgeted	8.00	8.00	8.00	8.00	8.00	0.00
Special Revenue Funds						
TOPS						
Salaries/Benefits/Pensions	\$1,018,420	\$1,499,500	\$1,834,500	\$1,834,500	\$1,908,660	\$74,160
Operating	1,190,681	1,796,728	1,852,340	1,852,340	1,757,898	(94,442)
Capital	138,616	220,752	140,000	140,000	0	(140,000)
CIP Projects	5,236,160	3,425,940	3,056,986	12,904,786	2,597,443	(10,307,343)
Total	\$7,583,877	\$6,942,920	\$6,883,826	\$16,731,626	\$6,264,001	(\$10,467,625)
FTE - budgeted	10.00	18.00	18.00	18.00	18.00	0.00
CTF						
Salaries/Benefits/Pensions	\$3,547,744	\$3,990,499	\$4,190,374	\$4,190,374	\$4,328,792	\$138,418
Operating	824,166	797,229	853,416	869,141	869,416	275
Capital	0	110,000	140,000	124,275	124,000	(275)
CIP Projects	144,467	186,587	290,000	290,000	55,000	(235,000)
Total	\$4,516,377	\$5,084,315	\$5,473,790	\$5,473,790	\$5,377,208	(\$96,582)
FTE - budgeted	41.50	41.50	43.50	43.50	43.50	0.00
Internal Services Funds						
Claims Reserve						
Salaries/Benefits/Pensions	\$183,715	\$187,478	\$202,651	\$202,651	\$211,318	\$8,667
Operating	478,796	813,302	1,366,349	1,366,349	1,392,782	26,433
Capital	0	0	0	0	0	0
Total	\$662,511	\$1,000,780	\$1,569,000	\$1,569,000	\$1,604,100	\$35,100
FTE - budgeted	2.50	2.50	2.50	2.50	2.50	0.00
Employee Benefits Self-Insurance						
Salaries/Benefits/Pensions	\$319,440	\$405,431	\$425,700	\$425,700	\$435,041	\$9,341
Operating	31,450,483	33,312,558	36,085,409	36,057,009	37,641,628	1,584,619
Capital	1,702	1,047	1,000	1,000	1,000	0
Total	\$31,771,625	\$33,719,036	\$36,512,109	\$36,483,709	\$38,077,669	\$1,593,960
FTE - budgeted	4.00	4.00	4.00	4.00	4.00	0.00

2021 Expenditure Summary

Department	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
Workers' Compensation						
Salaries/Benefits/Pensions	\$795,218	\$925,196	\$991,450	\$991,450	\$1,034,662	\$43,212
Operating	7,698,771	7,633,700	8,008,550	7,996,050	7,997,092	1,042
Capital	7,251	0	0	0	0	0
Total	\$8,501,240	\$8,558,896	\$9,000,000	\$8,987,500	\$9,031,754	\$44,254
FTE - budgeted	10.25	10.25	10.25	10.25	10.25	0.00
Special Improvement Maintenance Districts (SIMD) Funds						
Briargate SIMD						
Salaries/Benefits/Pensions	\$354,395	\$427,721	\$469,039	\$469,039	\$508,006	\$38,967
Operating	428,644	473,211	723,681	723,681	718,963	(4,718)
Capital	0	12,858	23,000	23,000	113,000	90,000
Total	\$783,039	\$913,790	\$1,215,720	\$1,215,720	\$1,339,969	\$124,249
FTE - budgeted	5.00	4.75	4.75	4.75	4.75	0.00
Colorado Gateway SIMD						
Salaries/Benefits/Pensions	\$269	\$6	\$463	\$463	\$464	\$1
Operating	1,675	3,202	8,124	8,124	8,119	(5)
Capital	0	0	0	0	0	0
Total	\$1,944	\$3,208	\$8,587	\$8,587	\$8,583	(\$4)
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Norwood SIMD						
Salaries/Benefits/Pensions	\$290,558	\$315,551	\$363,312	\$363,312	\$387,090	\$23,778
Operating	356,616	461,406	570,436	570,436	425,412	(145,024)
Capital	4,375	43,519	2,000	2,000	155,000	153,000
Total	\$651,549	\$820,476	\$935,748	\$935,748	\$967,502	\$31,754
FTE - budgeted	4.00	4.00	4.00	4.00	4.00	0.00
Old Colorado City SIMD						
Salaries/Benefits/Pensions	\$72,886	\$80,499	\$83,788	\$83,788	\$87,583	\$3,795
Operating	37,595	33,305	52,835	52,835	39,519	(13,316)
Capital	12,500	22,500	10,000	10,000	8,000	(2,000)
Total	\$122,981	\$136,304	\$146,623	\$146,623	\$135,102	(\$11,521)
FTE - budgeted	1.00	1.00	1.00	1.00	1.00	0.00
Platte Avenue SIMD						
Salaries/Benefits/Pensions	\$78	\$0	\$578	\$578	\$579	\$1
Operating	12,538	8,902	17,266	17,266	18,244	978
Capital	0	0	0	0	0	0
Total	\$12,616	\$8,902	\$17,844	\$17,844	\$18,823	\$979
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Stetson Hills SIMD						
Salaries/Benefits/Pensions	\$110,962	\$149,995	\$142,056	\$142,056	\$153,329	\$11,273
Operating	170,080	300,967	301,254	301,254	280,731	(20,523)
Capital	12,959	43,519	16,000	16,000	0	(16,000)
Total	\$294,001	\$494,481	\$459,310	\$459,310	\$434,060	(\$25,250)
FTE - budgeted	1.00	1.00	1.00	1.00	1.00	0.00

2021 Expenditure Summary

Department	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
Woodstone SIMD						
Salaries/Benefits/Pensions	\$0	\$0	\$232	\$232	\$232	\$0
Operating	2,967	19,567	33,274	33,274	40,002	6,728
Capital	0	0	0	0	0	0
Total	\$2,967	\$19,567	\$33,506	\$33,506	\$40,234	\$6,728
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Total of SIMD Funds	\$1,869,097	\$2,396,728	\$2,817,338	\$2,817,338	\$2,944,273	\$126,935
Total FTE - budgeted	11.00	10.75	10.75	10.75	10.75	0.00

* 2020 Amended Budget as of 8/31/2020, which may include budget reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic

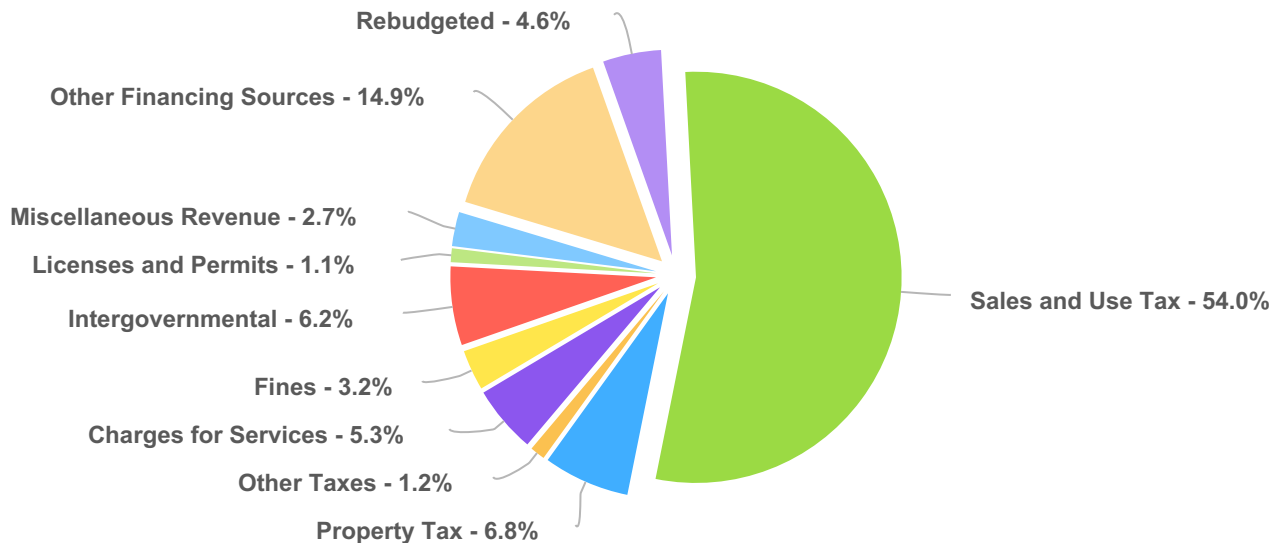
2021 GENERAL FUND REVENUE

\$344,615,040

Revenue Type	2019 Actual	2020 Budget	2020 End-of-Year Forecast as of 10/01/2020	2021 Budget	2021 Budget - 2020 Budget
Sales and Use Tax	\$180,499,781	\$185,834,000	\$175,010,000	\$186,200,000	\$366,000
Property Tax	20,351,523	23,410,000	23,410,000	23,626,916	216,916
Other Taxes	3,744,532	3,897,455	3,297,455	3,967,056	69,601
Charges for Services	17,201,681	17,197,700	17,692,700	18,373,933	1,176,233
Fines	6,628,456	10,873,210	5,388,210	10,948,210	75,000
Intergovernmental	27,693,102	22,773,580	20,928,580	21,421,156	(1,352,424)
Licenses and Permits	3,463,930	3,466,480	3,596,480	3,655,780	189,300
Miscellaneous Revenue	9,264,544	9,068,489	9,068,489	9,218,942	150,453
Other Financing Sources*	66,621,519	54,748,075	54,248,075	51,502,027	(3,246,048)
Rebudgeted**	0	0	0	15,701,020	15,701,020
General Fund Revenue	\$335,469,068	\$331,268,989	\$312,639,989	\$344,615,040	\$13,346,051
*Capital Lease Proceeds	\$13,051,761	\$10,300,000	\$10,300,000	\$4,950,000	(\$5,350,000)

* Capital Lease Proceeds are budgeted as part of Other Financing Sources to account for recording the proceeds from the financing source for the full amount of the assets that are leased in that year. This revenue entirely offsets the corresponding Capital Lease Purchase expenditure.

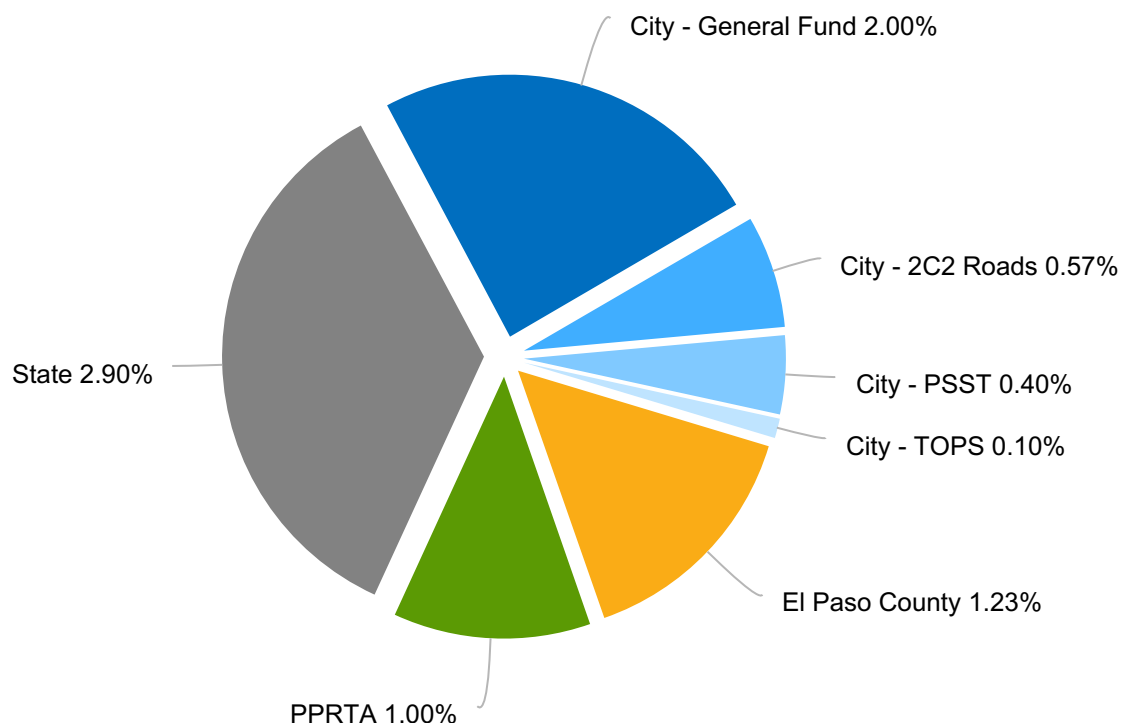
** Rebudgeted funds typically result from the under expenditure of budgets or from the receipt of revenue which is greater than the budgeted amount in the prior year.



2021 GENERAL FUND SALES & USE TAX REVENUE

\$186,200,000

- Largest source of revenue for the City's General Fund
- Budgeted to grow **0.2%** over the 2020 budget



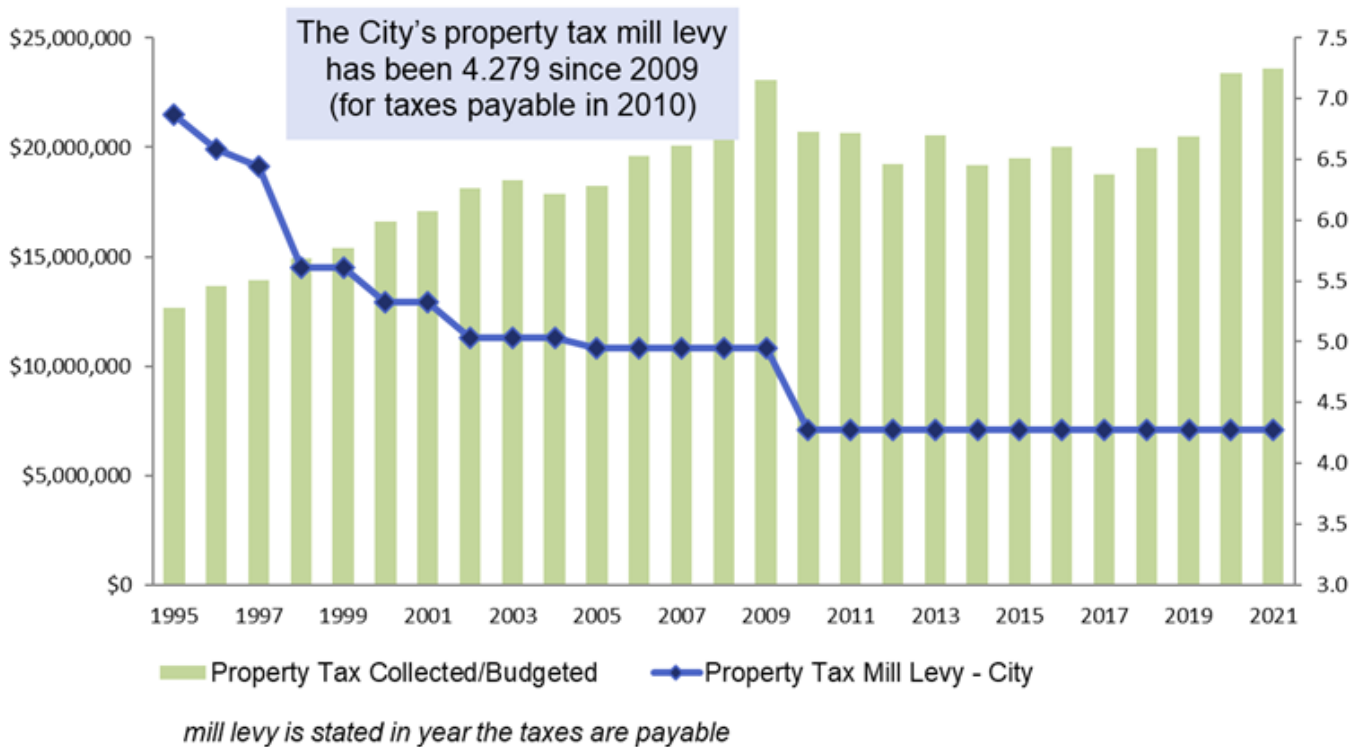
The Total Local
Sales Tax Rate is:
8.20%

The total City portion of the
Sales Tax Rate is:
3.07%

2021 GENERAL FUND PROPERTY TAX REVENUE

\$23,626,916

6.8% of total General Fund revenues



Property Tax

The City levies an ad valorem tax on real property and business personal property within the City limits. To reward and encourage business expansion and relocation, the 2021 budget includes a 100% Business Personal Property Tax (BPPT) Tax Credit program, making the City's business tax environment more competitive and equitable across industries.

El Paso County Road & Bridge Levy

The El Paso County Road and Bridge mill levy (for which the City receives half of the revenue) was reduced from 1991 through 2008. In 2008, the mill levy was reduced to 0.330 and has remained at that level since. The City's share of the revenue from the El Paso County Road and Bridge mill levy was impacted greatly by this mill levy reduction – from 2008 to 2009, the Road and Bridge mill levy revenue decreased by \$2,205,888. For the 2021 budget, the Road and Bridge mill levy revenue is projected to be \$775,000.

2021 GENERAL FUND

OTHER REVENUE

Other Taxes Revenue

\$3,967,056

Includes occupational tax on establishments selling alcoholic beverages and specific ownership taxes imposed by the State.

MAJOR NON-TAX REVENUE SOURCES

Charges for Services

\$18,373,933

Includes charges and fees for specific City services (i.e. plan review fees, park field rentals) and reimbursement from enterprises for provision of services. The 2021 increase is largely due to funds received from enterprises for provision of services.

Fines

\$10,948,210

Includes fines from general violations, parking meter violations, and traffic violations, which are projected to increase 103.2% over 2020 year-end projections. There was a large decrease in traffic violations revenue during 2020 due to the stay at home orders resulting from the COVID-19 pandemic. The end of stay at home orders, combined with increased traffic enforcement, should result in revenue slightly higher than the 2020 original budget.

Intergovernmental Revenue

\$21,421,156

Includes state imposed excise taxes on gasoline and special fuels and vehicle registration fees – Highway Users Tax Fund (HUTF), and the El Paso County Road and Bridge mill levy. The decrease in 2021 relates to the reduced amount anticipated for HUTF funding.

Licenses and Permits

\$3,655,780

Includes revenue from City-issued licenses and permits (such as medical marijuana licenses, liquor licenses, and sales tax licenses).

Miscellaneous Revenue

\$9,218,942

Includes revenue from miscellaneous sources that include, but are not exclusive to, interest income, rental revenue, rebates, and insurance.

Other Financing Sources

\$51,502,027

Includes Utilities Surplus Revenue, capital lease proceeds, as well as reimbursements from Grants, Gift Trust Funds, and sale of assets. The net decrease is largely due to the removal of one-time capital lease proceeds.

Rebudgeted Funds

\$15,701,020

Rebudgeted funds typically result from under expenditure of budget in the prior fiscal year or from the receipt of revenue which is greater than the budgeted amount. During 2020, the City received CARES Act funding (see Grants Overview) and instituted budgetary reductions which generated expenditure savings, of which approximately \$15.7 million will be rebudgeted in 2021.

Taxpayer's Bill of Rights (TABOR) Calculation

The revenue limitation provisions of the State TABOR and the City Charter continue to impact the City's fiscal condition. TABOR establishes an annual City revenue cap. Any City revenue subject to the cap received above the annual revenue cap must be refunded to local taxpayers or can be retained upon voter approval.

Under TABOR, the annual growth formula is applied to either previous year's actual revenue or to the previous year's TABOR revenue limit, whichever is less. During periods of economic downturn and lagging City revenue collections, City revenue can fall below the TABOR revenue limit for that year. In that event, the TABOR growth formula for the next fiscal year is applied to the actual revenue amount, not the higher TABOR limit. Thus, the TABOR limit is ratcheted down. In subsequent years, when the economy and City revenue rebound, the TABOR formula increase is applied to the lower previous year's actual revenue.

While the calculation of the annual TABOR revenue cap appears to be relatively straightforward, it is difficult as data for both of the growth components is not available until well after the start of the fiscal year in question. Specifically, the Denver/Boulder/Greeley Consumer Price Index (CPI) figure is not available until early spring of the fiscal year to which it is to be applied. Similarly, the data for the local growth component is not available from the County Assessor until August of the year to which it is to be applied. Thus, in preparing the budget for the next year, it is necessary to forecast the CPI and local growth. Generally, the annual TABOR revenue cap is calculated through the application of the percentage change in the CPI and local growth for the previous calendar year to actual City revenue for the previous year. Local growth is the net change in the market value of construction expressed as a percent of all taxable and nontaxable property on the assessment rolls plus the value of new annexations.

The TABOR revenue limitation applies to total fiscal year spending, but also specifically to Property Tax revenue. At the November 2020 coordinated election, the City requested, and the voters approved, the retention and spending of all revenues received in 2019 and 2020, and the resetting of the revenue and spending limitations for 2021 based thereon. The TABOR revenue limitation will then be adjusted in each fiscal year thereafter for inflation and city growth as provided by charter. Therefore, there is no TABOR Refund/Retention for 2020 or 2021.

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Level of Effort Overview

The following calculations are provided to demonstrate the commitments made to taxpayers, either as part of ballot language or as intended targets, to maintain the level of General Fund spending in each of these areas.

Pikes Peak Rural Transportation Authority (PPRTA)

General Fund Transportation Maintenance of Effort (MOE)

	2004 Budget Maintenance of Effort Requirement	2019	2020	2021
City Engineering (including Development Review)	\$2,649,453	\$2,852,422	\$2,932,577	\$3,009,652
Engineering Development Review (Planning Functions)	n/a	287,891	299,482	307,642
Public Works Operations and Maintenance	7,272,135	10,049,927	10,782,126	14,033,878
Traffic Engineering	4,986,046	3,493,777	3,610,382	3,507,973
Fleet Maintenance	2,809,098	3,664,719	3,385,949	2,908,398
Radio Communications	385,824	419,648	434,632	433,390
Total Transportation Maintenance	\$18,102,556	\$20,768,384	\$21,445,148	\$24,200,933
\$ Above the MOE		\$2,665,828	\$3,342,592	\$6,098,377

General Fund Transit Maintenance of Effort (MOE)

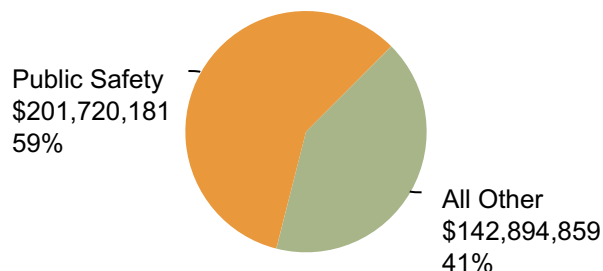
	2004 Budget Maintenance of Effort Requirement	2019	2020	2021
Transit	\$5,717,814	\$6,407,104	\$6,883,810	\$7,641,989
% change in Transit Funding		2.5%	7.4%	11.0%
\$ Above the MOE		\$689,290	\$1,165,996	\$1,924,175

For 2017, Contracts and Utilities payments were transferred to the City's Finance Department for central oversight. However, since these expenses are still attributable to the various Divisions, the expenses will continue to be included as part of the calculation.

Public Safety Sales Tax (PSST)

The Public Safety Sales Tax (PSST) requires General Fund Public Safety budget allocations, including the Police and Fire Departments, the Office of Emergency Management, as well as the Police and Fire Functions of Fleet, IT and Radio **be at least 47.65% of General Fund; in 2021 it is 58.53%.**

Public Safety Level of Effort



Road Maintenance

From 2012-2014, the Public Works Operations and Maintenance division spent an average of **\$2.7 million** per year from the General Fund on **street and road maintenance**. The City is committed to maintain General Fund spending, or level of effort, on street and road maintenance at the \$2.7 million level. This 2021 Budget honors that commitment - the portion of the Public Works Operations and Maintenance budget that is specific to **street and road maintenance** is **\$2.85 million**. Therefore, the City is spending **\$150,000** above the level of effort amount of \$2.7 million.

Transportation – Highways and Streets

City (non-PPRTA) Transportation Revenue and Expenditures

Revenue	2020 Original Budget	2021 Original Budget
Highway User Tax - Regular	\$19,098,580	\$17,746,156
Highway User Tax - Additional Fees	1,575,000	1,575,000
Road & Bridge	775,000	775,000
Line (1) HUTF & Road & Bridge Generated Transportation Revenues	\$21,448,580	\$20,096,156
Highways and streets permits and fees	\$1,960,184	\$2,074,233
Signal maintenance	1,533,230	1,533,230
<i>Highways & Streets portion of Miscellaneous-Other Revenue</i>	8,500	8,500
<i>Highways & Streets portion of Miscellaneous-Interfund Services Provided*</i>	0	3,162,897
<i>Highways & Streets portion of Business Licenses and Permits</i>	1,615,000	1,615,000
<i>School Safety Surcharge portion of Court Costs and Charges</i>	501,505	501,505
Line (2) Other Revenue	\$5,618,419	\$8,895,365
Line (3) TOTAL REVENUE	\$27,066,999	\$28,991,521
Expenditures	2020 Original Budget	2021 Original Budget
<i>Highways & Streets portion of Maintenance of Condition</i>	\$10,782,126	\$16,931,399
Traffic services	3,610,382	3,507,973
Engineering	3,501,981	3,590,053
<i>Highways & Streets portion of Transfer out to capital improvement projects</i>	1,555,032	1,527,833
Transit **	3,101,037	2,898,173
Fleet maintenance, fuel, vehicle lease	5,328,941	5,252,900
Line (4) TOTAL EXPENDITURES	\$27,879,499	\$33,708,331
Administration - 5% of the HUTF revenue ***	1,033,679	966,058
Line (5) TOTAL EXPENDITURES INCLUDING ADMIN COSTS	\$28,913,178	\$34,674,389
Line (5) -Line(3) Total Expenditures in Excess of Total Revenue	\$1,846,179	\$5,682,868

* In 2021, Drainage Operations were transferred from the Stormwater Enterprise to the General Fund, and the General Fund will be reimbursed from the Stormwater Enterprise via Service Level Agreement (SLA)

** No more than 15% of the total amount of HUTF revenue can be counted for transit-related operational purposes

*** Per HUTF CRS 43-4-208. Municipal allocation - The amount to be expended for administrative purposes shall not exceed 5% of each City's share of the funds available

Economic Overview

Economic Overview

The Mayor and City Council support enhancing the local business climate, retaining existing businesses and jobs, and bringing new companies and industries to Colorado Springs. The City of Colorado Springs has a portfolio of economic development programs. Economic development agreements primarily are executed with criteria that are performance-based.

The following sections display the City's portion of shared revenue or direct payments provided for economic development efforts through Urban Renewal Areas, Economic Development Partners, Economic Development Programs, and other Economic Development Agreements.

Urban Renewal Areas

City Council has approved thirteen Urban Renewal Areas (URAs) in the City: City Auditorium, CityGate, Copper Ridge, Gold Hill Mesa, Gold Hill Mesa Commercial, Ivywild Neighborhood, Museum and Park, North Nevada Avenue, South Nevada Avenue, Southwest Downtown, Tejon and Costilla, True North Commons, and Vineyard Property. All thirteen have Tax Increment Financing (TIF) agreements in place for property tax sharing. Tax increment financing is a method of using tax collections within a designated area to finance public infrastructure or other improvements. Infrastructure improvements may include upgraded on-site drainage systems and adjacent intersections, roadway capacity, and pedestrian improvements, etc. Currently, the Copper Ridge, Gold Hill Mesa Commercial, Ivywild Neighborhood, Museum and Park, North Nevada Avenue, South Nevada Avenue, True North Commons, and Tejon and Costilla URAs have additional sales tax TIF sharing agreements.

Property Tax TIF

This funding comes from the additional property tax revenue generated from the increased assessed value of the new development. Only the increment of increased tax revenue collected is shared.

Property Tax Revenue *	2018 Actual	2019 Actual	2020 Budget	2021 Budget
City Auditorium URA	\$1,559	\$1,508	\$2,281	\$2,332
CityGate URA	944	985	1,621	1,787
Copper Ridge at Northgate URA	93,987	97,696	110,863	112,961
Gold Hill Mesa URA	39,858	43,969	57,148	63,463
Gold Hill Mesa Commercial URA ¹	0	0	0	0
Ivywild Neighborhood URA	39,858	7,359	7,910	1,893
Museum and Park URA ¹	0	0	0	0
North Nevada Avenue URA	137,662	138,019	140,468	133,153
South Nevada Avenue URA	0	2,412	6,011	5,660
Southwest Downtown URA	81	0	1,479	1,451
Tejon and Costilla URA ¹	0	0	0	0
True North Commons URA ¹	0	0	0	0
Vineyard Property URA	10,117	24,939	55,575	41,816

* Property tax TIF revenue is collected by the El Paso County Treasurer and disbursed directly to the URA.

¹ These are approved URA Plans; however, based upon assessed valuation certifications from the County there is no property tax TIF revenue expected for 2021.

Urban Renewal Areas (con't)

Sales Tax TIF

City Council approved Resolution No. 46-06, dated April 11, 2006, adopting guidelines for the use of sales tax revenue to promote economic activity, job creation, and assist urban renewal area projects. This funding comes from a portion of the new sales tax revenue generated from the new retail businesses that locate within the designated boundaries.

Shared Sales Tax Revenue **	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Copper Ridge at Northgate URA	\$643,700	\$1,193,446	\$850,000	\$1,160,000
Gold Hill Mesa Commercial URA	0	0	0	0
Ivywild Neighborhood URA	33,297	30,263	30,000	30,000
Museum and Park URA	0	0	0	55,000
North Nevada Avenue URA	4,400,850	4,602,526	4,400,000	4,450,000
South Nevada Avenue URA	224,344	307,013	205,000	300,000
Tejon and Costilla URA	0	0	0	5,000
True North Commons URA	0	0	0	0

** Sales tax revenue is collected by the City's Sales and Use Tax Division. The amount of shared revenue is paid to the URA.

Economic Development Partners

For 2021, the City of Colorado Springs will utilize the General Fund to partner with the following organizations:

Colorado Springs Chamber & EDC is a privately funded organization whose sole purpose is to provide primary employers with complementary, comprehensive relocation and expansion services. Colorado Springs Chamber & EDC is focused on the attraction, retention, and creation of quality jobs for the region. It is the only organization that actively works to bring into our region the primary employers who import wealth and jobs. The success of our primary employers is key to our economic vitality, the future of our community, and the preservation of our quality of life in the entire region.

Small Business Development Center (SBDC) is one of the 14 Colorado Small Business Development Centers. The Colorado SBDC Network is a partnership between the Federal Small Business Administration (SBA) and the State of Colorado. The SBDC is dedicated to helping small businesses in the region achieve their goals of growth, expansion, innovation, increased productivity, management improvement and success. In partnership with the University of Colorado, Colorado Springs (UCCS) and the City, the SBDC provides one-on-one business counseling and training to business startups and existing businesses. The major objective is to foster the successful growth and development of small businesses that result in a positive economic impact.

Expenditures	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Colorado Springs Chamber & EDC	\$75,000	\$75,000	\$75,000	\$75,000
Small Business Development Center (SBDC)	85,000	85,000	85,000	115,000
Annual Expenditures	\$160,000	\$160,000	\$160,000	\$190,000

The City of Colorado Springs also provides funding to economic development partners using Lodgers and Automobile Rental Tax (LART) funds. Please see the All Funds Overview section.

Economic Development Programs

Economic Development Programs are available to all companies that meet certain criteria and proceed with a formal agreement with the City. These programs include the Alternative Rate of Tax for manufacturing equipment, Business Personal Property Tax incentive payments, the Commercial Aeronautical Zone, and access to Private Activity Bonds.

Alternative Rate of Tax for Manufacturing Equipment

City Council authorized this program by Resolution No. 22-09, dated January 27, 2009. This program offers an incentive payment based upon a sliding scale of City sales tax paid for purchases of equipment and machinery used in manufacturing operations during a calendar year. The alternate tax rate applies to annual purchases exceeding \$5 million and decreases to zero tax on purchases over \$20 million. These payments are dependent upon the company's annual purchases of machinery and equipment, and the budget estimate may vary significantly. A supplemental appropriation may be necessary once the actual dollar amounts are known.

Business Personal Property Tax

On November 24, 2015, City Council approved Ordinance No. 15-85, which authorizes implementation of a two-year phase-in of a Business Personal Property Tax (BPPT) Tax Credit program – making the City's business tax environment more competitive and equitable across industries. The businesses pay personal property tax which is assessed on equipment used to conduct business, such as large machinery, computer equipment, desks and furniture. Starting in 2017, the proposed BPPT Tax Credit is equal to the entire amount of BPPT due and therefore, a net zero amount due is reflected on the property tax statements.

Prior to 2016, City Council reauthorized a BPPT Economic Development Agreement program in September 2004 by Resolution No. 203-04. The BPPT Agreement program was only available to primary employer companies. Companies were required to create new jobs and invest in business personal property. The length of the BPPT economic development agreement and incentive payment terms were based upon threshold values for new jobs created and investment dollars. With the phase-in of the BPPT Tax Credit program as described above, beginning in 2018, no new BPPT agreements will be added to this program.

Commercial Aeronautical Zone (CAZ)

On April 8, 2014, City Council adopted Ordinance No. 14-22 amending City Code to establish a limited sales and use tax exemption within a Commercial Aeronautical Zone (CAZ) and on August 11, 2015, City Council adopted Ordinance No. 15-48 expanding the boundaries of the CAZ to include other areas within the Enterprise Zone that are contiguous to the existing CAZ boundaries. Specifically, sales and use tax is exempt within the zone on aircraft parts used or consumed in the manufacture, maintenance, repair or overhaul of aircraft. The goal of the CAZ is to encourage new businesses to hangar aircraft, fuel, and conduct maintenance operations at the Colorado Springs Airport, thereby increasing the number of skilled and highly-paid aircraft mechanic and aeronautic engineering jobs in Colorado Springs, as well as expanding the World War II aviation museum's collection of aircraft and attracting jobs associated with the collection.

Since the creation of the CAZ in 2014, the Airport has experienced tremendous growth with new and existing tenants. In addition to increasing non-Airline revenue for the Airport, the CAZ is stimulating the creation of new jobs within our community. The CAZ has been very successful in supporting the Airport's strategic initiatives which has since reduced operating costs, significantly lowered airport debt, while increasing non-airline revenues. These efforts have resulted in the reduction of airline rates and charges at the Airport by nearly 50% since 2013. Along with its enhanced marketing and air service incentive programs, the Airport is now in a better position to attract new and expanded commercial air service.

Economic Development Programs (con't)

Private Activity Bonds

On April 28, 1998, El Paso County Board of County Commissioners and City Council jointly adopted Private Activity Bond procedures by Resolution No. 98-247, General 69 and Resolution No. 72-98. Private Activity Bonds (PABs) are a form of tax-exempt financing in which the City or County acts as the issuer. The advantage of PABs is that financing through the City or County provides funds at lower-than-market interest rates because bond proceeds are exempt from Federal and State income tax. There is no financial risk to the City or County since the bond debt is repaid by the entity requesting the PAB and financing does not constitute a debt or financial obligation of the City or County.

Economic Development Agreements

The City has specific performance based Economic Development Agreements (EDAs), which are negotiated based upon economic impact analysis. The budgeted amounts are estimated for the EDAs listed below:

Payments Based On Sales and Use Tax Revenue	2018 Actual	2019 Actual	2020 Budget	2021 Budget
BombBomb Inc	\$0	\$0	\$0	\$5,000
Lowe's ¹	50,000	0	0	0
Mining Exchange	88,085	91,459	90,000	75,000
Museum and Park URA	0	0	0	15,000
SAP America, Inc.	0	0	0	330,000
TKC CCLXXI, LLC	0	23,735	0	0
Wal-Mart	447,717	0	150,000	325,000

¹ The Lowe's EDA ended in 2018.

United States Olympic Committee (USOC) Certificate of Participation (COP) Payment

In August 2009, the City Council approved an EDA that kept the United States Olympic Committee (USOC) in Colorado Springs for the next 30 years. The EDA included funding of improvements for the USOC headquarters building, the National Governing Bodies building and the Olympic Training Center (OTC). During 2017, the City refinanced the COP, Series 2009, by issuing \$29,930,000 of Refunding Certificates of Participation, Series 2017, to take advantage of historically low interest rates. As a result, the debt service payments were reduced along with a net present value saving of \$3,896,978. In 2021, the payment increases by \$47,500.

USOC COP Payment	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Scheduled payment	\$1,622,355	\$1,666,810	\$1,708,550	\$1,756,050

Credit Public Improvement Fee Agreement

In February 2019, the City Council approved an ordinance allowing for the temporary reduction of City sales tax within a designated area for the purpose of funding public improvements to support economic development. This allows for a Credit Public Improvement Fee Agreement, for a limited period of time, that grants a credit against the City sales tax due, not to exceed 1%. The funds are to be used to construct public improvements benefiting the City and the public. In March 2019, an agreement was signed with Scheels All Sports, Inc. for a 1% Credit Public Improvement Fee for a period of 25 years.

For information about the local economy and Southern Colorado Economic Forum's *Quarterly Updates and Estimates* (QUE), visit the College of Business and Administration at www.uccseconomicforum.com.

All Funds Overview

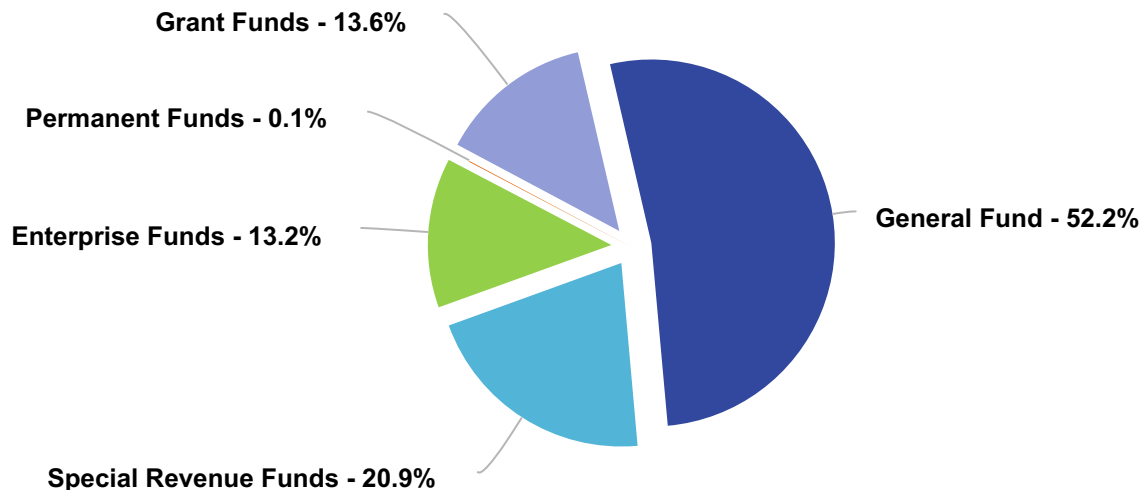
2021 All Funds Revenue and Expenditures

Fund	Amount
General Fund	\$344,615,040
Special Revenue Funds	138,049,041
Enterprise Funds	87,238,687
Airport	29,223,712
Cemeteries	1,562,222
Development Review	2,960,373
Memorial Health System	5,659,212
Parking System	6,326,196
Patty Jewett Golf Course	2,855,016
Pikes Peak - America's Mountain	19,612,880
Stormwater	17,917,194
Valley Hi Golf Course	1,121,882
Permanent Funds	458,525
Grant Funds	89,674,420
All Funds Total	\$660,035,713

Note: The total of the Internal Services Funds is \$52,181,042. A portion of this is allocated in the General Fund and Enterprise Funds.

The All Funds Total includes \$12.7 million in transfers between funds, largely to fund capital projects.

The General Fund amount includes \$15.7 million of rebudgeted funds.



Fund Balance Summary

Fund	Estimated Funds Available for Appropriation 1/1/20	Revenue 2020 Forecast	Expenditures 2020 Forecast	Estimated Funds Available for Appropriation 1/1/21	Revenue 2021 Budget	Expenditures 2021 Budget	Estimated Funds Available for Appropriation 1/1/22
GENERAL FUND	63,099,124	312,639,989	284,976,072	90,763,041	328,914,020	344,615,040	75,062,021
Funds Available for Appropriation 1/1/20 excludes TABOR emergency reserve of \$9,210,168							
SPECIAL REVENUE FUNDS							
Parks							
Ballfield CIP	13,031	70,000	80,099	2,932	79,400	66	82,266
Briargate SIMD	466,916	1,103,159	1,215,720	354,355	1,089,224	1,339,969	103,610
Colorado Avenue Gateway SIMD	10,149	4,326	8,587	5,888	4,219	8,583	1,524
Conservation Trust (CTF)	979,687	4,632,173	4,305,903	1,305,957	4,608,190	5,377,208	536,939
Nor'wood SIMD	206,058	890,635	935,748	160,945	894,221	967,502	87,664
Old Colorado City Maint./Sec. SIMD	47,208	125,850	146,623	26,435	123,798	135,102	15,131
Platte Avenue SIMD	32,791	11,187	17,844	26,134	10,987	18,823	18,298
Park Land Dedication Ordinance (PLDO)	1,986,282	2,313,000	3,706,930	592,352	2,314,000	312,928	2,593,424
Stetson Hills SIMD	190,246	382,806	459,310	113,742	373,977	434,060	53,659
Street Tree	57,374	1,800	198	58,976	1,200	132	60,044
Therapeutic Recreation	4,732	100	50	4,782	100	50	4,832
Trails, Open Space and Parks (TOPS)	10,378,109	9,310,728	16,731,626	2,957,211	9,903,080	6,264,001	6,596,290
Woodstone SIMD	55,299	23,068	33,506	44,861	22,790	40,234	27,417
Planning and Community Development							
Banning Lewis Ranch (BLR)	3,369,239	82,800	9,108	3,442,931	49,900	5,489	3,487,342
Public Works							
Arterial Roadway Bridge	2,232,857	1,000,000	1,000,000	2,232,857	1,000,000	1,000,000	2,232,857
Bicycle Tax	(9,241)	125,910	84,700	31,969	82,400	94,700	19,669
Road Repair, Maintenance, and Improvements Sales and Use Tax	9,189,248	54,931,788	56,000,000	8,121,036	54,900,500	54,629,220	8,392,316
Subdivision Drainage	6,798,657	10,000,000	10,000,000	6,798,657	10,000,000	10,000,000	6,798,657
Public Safety							
Public Safety Sales Tax (PSST)	6,912,698	36,533,228	36,550,321	6,895,605	38,925,158	38,797,838	7,022,925
Finance & Administration							
City-funded CIP	1,187,900	5,055,445	6,890,301	2,017,587	8,888,008	9,157,901	1,747,694
Gift Trust	4,404,306	1,900,000	1,900,000	4,404,306	3,650,000	3,650,000	4,404,306
Lodgers & Auto Rental Tax (LART)	2,083,843	4,340,323	5,476,339	947,827	5,777,290	5,586,235	1,138,882
Senior Programs	542,305	168,000	273,210	437,095	229,000	229,000	437,095
PERMANENT FUNDS							
C. D. Smith Trust	0	75,000	75,000	0	75,000	75,000	0
Cemetery Endowment Trust	0	250,000	250,000	0	350,000	350,000	0
Trails, Open Space and Parks Maint.	840,842	4,800	30,528	815,114	3,100	33,525	784,689
GRANT FUNDS							
Airport Grants	0	14,333,333	14,333,333	0	18,215,489	18,215,489	0
Grants	0	64,380,496	64,380,496	0	57,227,431	57,227,431	0
CDBG	0	3,400,000	3,400,000	0	3,400,000	3,400,000	0
Home Investment Partnership	0	2,201,500	2,201,500	0	2,201,500	2,201,500	0
Stormwater Grants	0	20,703,267	20,703,267	0	8,630,000	8,630,000	0

Fund Balance Summary (con't)

Fund	Unrestricted Net Position 1/1/20	Revenue 2020 Forecast	Expenditures 2020 Forecast	Estimated Unrestricted Net Position 1/1/21	Revenue 2021 Budget	Expenditures 2021 Budget	Estimated Unrestricted Net Position 1/1/22
ENTERPRISE FUNDS							
Airport	13,833,470	26,508,179	39,010,423	1,331,226	36,298,483	29,223,712	8,405,997
Cemeteries	(663,301)	1,559,920	1,522,599	(625,980)	1,562,222	1,562,222	(625,980)
Development Review	3,770,215	2,986,688	2,511,953	4,244,950	2,691,550	2,960,373	3,976,127
Memorial Health System (MHS)	0	5,687,012	5,687,012	0	5,659,212	5,659,212	0
Parking System	10,060,126	6,608,180	6,928,349	9,739,957	6,649,204	6,326,196	10,062,965
Patty Jewett Golf Course	635,651	2,851,774	2,304,782	1,182,643	2,855,638	2,855,016	1,183,265
Pikes Peak - America's Mtn	19,742,941	10,429,216	10,794,566	19,377,591	8,926,543	19,612,880	8,691,254
Stormwater	3,494,683	17,718,000	17,718,000	3,494,683	16,245,671	17,917,194	1,823,160
Valley Hi Golf Course	18,288	1,239,993	1,035,138	223,143	1,240,578	1,121,882	341,839
INTERNAL SERVICE FUNDS							
Claims Reserve Self-Insurance	(946,322)	1,569,000	1,569,000	(946,322)	1,604,100	1,604,100	(946,322)
Employee Benefits Self-Insurance	(7,616,762)	34,512,109	36,483,709	(9,588,362)	36,077,669	38,077,669	(11,588,362)
Office Services	988,410	1,211,742	1,760,752	439,400	1,822,149	1,822,149	439,400
Radio	471,863	1,442,853	1,650,082	264,634	1,685,153	1,645,370	304,417
Workers' Compensation	(17,196,952)	8,060,218	8,987,500	(18,124,234)	8,259,853	9,031,754	(18,896,135)

Notes

In some cases, the 2020 Revenue and Expenditures are equal to the 2020 Budget amount; however, in most cases, an end-of-year forecast is used to account for revised revenue and expenditure forecasts, or supplemental appropriations.

Unrestricted Net Position includes long-term assets and liabilities and does not necessarily reflect funds available for appropriation.

For some Permanent and Grant Funds, any amount of fund balance is restricted and therefore not available for appropriation - as such the amount is shown as zero.

Overview of 2021 Budgets for All Funds

This overview includes a fund balance summary and description of the City's funds, how funds interact, basis of accounting, and changes to the adopted budget. The fund balance summary indicates the beginning and ending fund balances available for appropriation as well as 2021 budgets by specific fund.

The budget document focuses primarily on the General Fund because it is the largest fund. The 2021 General Fund Budget is \$344,615,040, which is 52.2% of the total funds.

Other significant funding sources are the Special Revenue Funds. The 2021 Special Revenue Fund budgets total \$138,049,041, which is 20.9% of the total funds.

The Grant Funds budget totals \$89,674,420, which is 13.6% of the total funds for 2021.

For 2021, Enterprise Fund budgets total \$87,238,687, which is 13.2% of the total funds. The balance of the total funds is comprised of the 2021 Permanent Funds budgets, which total \$458,525.

The total of all funds is \$660,035,713.

City Services Overview

The City of Colorado Springs is a home-rule city, organized under provisions of the Colorado constitution. The City provides a full range of municipal government services to an estimated 2021 population of 498,879 residents. The services include:

- City Attorney, City Clerk, Municipal Court
- City Auditor
- City Council
- Finance, General Costs
- Fire protection, Emergency Management
- Information Technology
- Mayor, Communications, Economic Development, Human Resources, Procurement, Support Services
- Parks, Recreation and Cultural Services
- Planning and Community Development, Neighborhood Services, Real Estate Services
- Police protection
- Public Works

Also, the City owns and operates enterprise activities including:

- Airport
- Cemeteries
- Development Review
- Memorial Health System
- Parking System
- Patty Jewett Golf Course
- Pikes Peak – America's Mountain
- Stormwater
- Valley Hi Golf Course

Fund Structure

City revenue is designated and set aside in funds. The funds of the City of Colorado Springs are organized according to Generally Accepted Accounting Principles (GAAP). For revenue and expenditure budgets for each fund, refer to the All Funds Summary table.

Basis of Accounting and Accounting Structure

Basis of Accounting

The General Fund, Special Revenue Funds, Capital Improvements Program Fund, and certain Trust Funds are maintained on a modified accrual basis, which records revenue when measurable and available. Expenditures are generally recorded when the liability is incurred. Enterprise Funds, Internal Services Funds, and certain Permanent Funds are maintained on an accrual basis, which records revenue at the time earned and expenses when incurred.

Basis of Budgeting

The budget is prepared in a manner consistent with the Colorado Revised Statutes. All funds are included within the budget along with the programs supported. The City's budget is prepared on a modified accrual basis, which is the same as the Basis of Accounting for all funds except Enterprise Funds, Internal Services Funds, and certain Permanent Funds.

Annual Budget Process and Budget Controls

In accordance with City Charter, Section 4-40(i), the Mayor presents a balanced budget to City Council on or before the first Monday in October of each year.

In accordance with City Charter, Section 7-30(a), the City Council shall, upon receipt of the budget, adopt the budget with or without amendment. In amending the budget, the Council may add or increase programs or amounts and may delete or decrease any programs or amounts, except amounts required by law or for debt service obligations or for estimated cash deficit.

As part of the annual budget cycle, budgets are adopted for all funds of the City. Budgetary controls are maintained for all funds of the City in conformance with the City Charter and Code to assure fiscally sound management.

After the annual appropriations ordinance is approved, with approval from the Chief Financial Officer, budget can be transferred within an appropriating department; however, transfers between appropriating departments or funds require City Council approval. Also, after the annual appropriations ordinance is approved, the Mayor may propose amendments to the annual appropriations ordinance. Such supplemental appropriation requests are transmitted to City Council for approval.

An encumbrance accounting system is used as a method of budgetary control.

General Fund

The General Fund includes all activities of the City supported by taxes and other non-dedicated revenue. These other revenue sources include license and permit fees, user charges, intergovernmental revenue, fines, miscellaneous revenue, and transfers from other funds. The General Fund also includes all traditional municipal expenditures such as those for public safety, parks, and transportation. See the Revenue and Expenditure tabs.

Special Revenue Funds – overseen by the Parks Department

BALLFIELD CAPITAL IMPROVEMENTS

2020 Budget: \$80,099 **2021 Budget:** \$66

Purpose

Provide for maintenance and improvements to baseball and softball fields throughout the city.

Revenue source

Fees paid by softball and baseball teams upon league registration.

Designated expenditure

In 2021, the budget is only for investment fees.

BRIARGATE SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2020 Budget: \$1,215,720 **2021 Budget:** \$1,339,969

Purpose

Provide for the maintenance of certain public improvements of general benefit to the residents of the district.

Revenue source

Assessments against all real properties in the district collected by the County and remitted to the fund.

Designated expenditure

Maintenance expenses of specific improvements as identified by the advisory committee in consultation with the Parks, Recreation and Cultural Services staff. Council approves the budget for the district.

COLORADO AVENUE GATEWAY SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2020 Budget: \$8,587 **2021 Budget:** \$8,583

Purpose

Provide for the maintenance of numerous public improvements unique to the Gateway area.

Revenue source

Assessments against all real properties in the district collected by the County and remitted to the fund.

Designated expenditure

Maintenance expenses of specific improvements as identified by the advisory committee in consultation with the Parks, Recreation and Cultural Services staff. Council approves the budget for the district.

CONSERVATION TRUST (CTF)

Mission

To provide a means of acquiring, developing, and maintaining new conservation sites, and for capital improvements or maintenance for recreational purposes on any public sites.

Overview

Local governments receive 40% of the total revenue generated by the State Lottery, and the City share is distributed based on population. These funds are received and expended from the Conservation Trust Fund (CTF). A total of \$4,608,190 is the amount of Lottery funds expected in 2021, of which \$17,800 is interest. Additional information can be found in the Parks, Recreation and Cultural Services narratives.

Special Revenue Funds – overseen by the Parks Department (con't)

CTF Budget Summary	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Operating	\$4,371,910	\$4,897,728	\$5,183,790	\$5,322,208
Projects	144,467	186,587	290,000	55,000
Total	\$4,516,377	\$5,084,315	\$5,473,790	\$5,377,208

CTF Operating Budget by District	2021 Budget
North District	\$379,372
South District	809,174
Garden of the Gods	169,962
Regional Parks & Trails	516,599
North Athletic District	775,717
South Athletic District	1,082,521
Primary Parks	263,041
Maintenance Operations	1,225,823
Forestry	99,999
Total CTF Operating	\$5,322,208

CTF Operating Budget by Project	2021 Budget
Red Rock Canyon Landfill Monitoring	35,000
Outdoor Sculpture Preservation	20,000
Total CTF Projects	\$55,000

NORWOOD SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2020 Budget: \$935,748 **2021 Budget:** \$967,502

Purpose

Provide for the maintenance of specified public improvements on and along certain roadways within the district.

Revenue source

Assessments against all real properties in the district collected by the County and remitted to the fund.

Designated expenditure

Maintenance of specific improvements identified by the advisory committee in consultation with the Parks, Recreation and Cultural Services staff. Council approves the budget for the district.

OLD COLORADO CITY MAINTENANCE AND SECURITY DISTRICT

2020 Budget: \$146,623 **2021 Budget:** \$135,102

Purpose

Secure and maintain numerous public improvements unique to the Old Colorado City area.

Revenue source

Assessments against all real properties in the district collected by the County and remitted to the fund.

Designated expenditure

Maintenance of specific improvements identified by the advisory committee, along with security, in consultation with the Parks, Recreation and Cultural Services staff. Council approves the budget for the district.

Special Revenue Funds – overseen by the Parks Department (con't)

PARK LAND DEDICATION ORDINANCE (commonly referred to as PLDO)

2020 Budget: \$3,706,930 **2021 Budget:** \$312,928

Purpose

Provide for the development of parks and open space in new subdivisions.

Revenue source

In lieu of land dedication, the developer may pay an amount equal to 4% of the land into this fund.

Designated expenditure

Acquisition or development of parks, recreation or similar purposes in the designated area. In 2021, the budget is investment fees and park development.

PLATTE AVENUE SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2020 Budget: \$17,844 **2021 Budget:** \$18,823

Purpose

Secure and maintain numerous public improvements unique to Platte Avenue.

Revenue source

Assessments against all real properties in the district collected by the County and remitted to the fund.

Designated expenditure

Maintenance of specific improvements identified by the advisory committee, along with security, in consultation with the Parks, Recreation and Cultural Services staff. Council approves the budget for the district.

STETSON HILLS SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2020 Budget: \$459,310 **2021 Budget:** \$434,060

Purpose

Provide for the maintenance of certain public improvements of general benefit to the residents of the district.

Revenue source

Assessments against all real properties in the district collected by the County and remitted to the fund.

Designated expenditure

Maintenance expenses of specific improvements as identified by the advisory committee in consultation with the Parks, Recreation and Cultural Services staff. Council approves the budget for the district.

STREET TREE

2020 Budget: \$198 **2021 Budget:** \$132

Purpose

Assure a regular program of planting and care of new trees in previously underdeveloped lots.

Revenue source

Owner and developer fees collected at the time a building permit is issued along with a City match.

Designated expenditure

Bank/investment fees in 2021.

Special Revenue Funds – overseen by the Parks Department (con't)

THERAPEUTIC RECREATION

2020 Budget: \$50

2021 Budget: \$50

Purpose

Provide therapeutic recreation events, program activities, and facilities within the Pikes Peak Region.

Revenue source

Undesignated gifts

Designated expenditure

Bank/investment fees in 2021.

TRAILS, OPEN SPACE AND PARKS (TOPS)

Mission

To provide a means of acquiring and preserving new open space and providing parks and trails for recreational purposes on any public sites within the city and areas within the immediate vicinity.

Overview

The Trails, Open Space, and Parks (TOPS) revenue is generated from a 0.1% sales and use tax adopted by voters in April 1997, extended by voters in 2003, and set to expire in 2025. The majority of funds are designated for open space purchases and associated maintenance, development and maintenance of trails, and development of new parks. For 2021, TOPS revenue is projected to be \$9,903,080 of which \$344,000 is estimated interest. As allowed in the TOPS ordinance, over the course of the life of TOPS, 3% of TOPS revenue is allocated for program administrative expenses and 6% is allocated for Maintenance Expenses. The remaining funds are allocated 20% for Park Acquisition and Development, 20% for Trails Acquisition, Development and Maintenance, and 60% for Open Space Acquisition and Stewardship. However, based on voter approval at the April 2013 election, the Parks category can now be used for Park Maintenance as well. Additional information can be found in the Parks, Recreation and Cultural Services narratives.

TOPS Budget Summary	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Operating	\$2,347,717	\$3,516,980	\$3,826,840	\$3,666,558
Projects	5,236,160	3,425,940	3,056,986	2,597,443
Total	\$7,583,877	\$6,942,920	\$6,883,826	\$6,264,001

Special Revenue Funds – overseen by the Parks Department (con't)

TOPS Budget by Category/Project	2021 Budget
Administration (3%)	\$297,677
Maintenance (6%)	\$663,232
Trails - multiple projects (20% max)	\$1,788,555
Open Space (60% min)	\$1,707,029
Project – Open Space Wayfinding Signage	200,000
Project – Open Space Acquisition	70,000
Stewardship – Education	115,500
Stewardship – Rangers	658,785
Stewardship – Land Management	340,244
Stewardship – Resource Management	322,500
Parks (20% max)	\$1,807,508
Operating – Park Maintenance	1,268,620
Project – Panorama Park Improvements	538,888
Total TOPS Budget by Category/Project	\$6,264,001

Administrative and Maintenance Costs

Provisions of the ordinance allocate 3% for administrative costs and 6% for maintenance of trails, open space and parks.

Open Space Acquisition & Stewardship

Funding for open space acquisition and preservation will receive a minimum of 60% of revenue collected over the lifetime of the tax. The revenue may be used to acquire real property in El Paso and neighboring counties and associated leases, development rights, water and water storage rights, mineral and fuel resource rights, rights-of-way and easements, protection of ecosystems, natural resources and landmarks, and visual geological and biological surface features, etc. Once acquired, properties may not be sold. Funding may also be used to manage, patrol, improve, and maintain acquired areas.

Trails Land Acquisition, Development and Maintenance

Funding for trails land acquisition, development, and maintenance will receive a maximum of 20% of revenue collected over the lifetime of the tax.

Parkland Acquisition, Development, and Maintenance

Funding for new parkland acquisition and development will receive a maximum of 20% of revenue collected over the lifetime of the tax. Based on voter approval at the April 2013 election, this category can now be used for maintenance as well as acquisition and development.

WOODSTONE SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2020 Budget: \$33,506

2021 Budget: \$40,234

Purpose

Provide for the maintenance of certain public improvements of general benefit to the residents of the district.

Revenue source

Assessments against all real properties in the district collected by the County and remitted to the fund.

Designated expenditure

Maintenance expenses of specific improvements as identified by the advisory committee in consultation with the Parks, Recreation and Cultural Services staff. Council approves the budget for the district.

Special Revenue Funds – overseen by the Planning and Community Development Department

BANNING LEWIS RANCH

2020 Budget: \$9,108

2021 Budget: \$5,489

Purpose

Prior to the adoption of the 2018 amended and restated annexation agreement, the City collected impact fees and managed reimbursements in a manner that allowed the obligations under the original BLR Annexation Agreement to be equitably and proportionally shared.

Revenue source

No new revenues under the amended and restated annexation agreement. Revenue is interest income.

Designated expenditure

The budget is for investment fees.

Special Revenue Funds – overseen by the Public Works Department

ARTERIAL ROADWAY BRIDGE FUND

2020 Budget: \$1,000,000

2021 Budget: \$1,000,000

Purpose

Fund the cost of constructing/expanding freeway, expressway, and major or minor arterial roadway bridges.

Revenue source

Fees from landowners.

Designated expenditure

Capital construction costs or reimbursements to developers for arterial roadway bridges.

BICYCLE TAX

2020 Budget: \$84,700

2021 Budget: \$94,700

Purpose

Provide a funding source for bikeway improvements throughout the city.

Revenue source

A excise tax on the purchase of all new purchased in the city.

Designated expenditure

Maintenance repair and expansion of the City's bikeway system.

Special Revenue Funds – overseen by the Public Works Department (con't)

2C2-ROAD REPAIR, MAINTENANCE, AND IMPROVEMENTS SALES AND USE TAX

Mission

Provide a dedicated source of revenue to fund road repair, maintenance, and improvements.

Overview

In November of 2019, voters in Colorado Springs passed Issue 2C2, agreeing to continue investment in our roads with \$287.5 million over 5 years, 2021-2025, at a reduced sales tax rate of 0.57%. This is a continuation of Issue 2C which was passed by voters in November of 2015, for 2016-2020, at a sales tax rate of 0.62%. Funding received from 2C2 will allow for paving of over 850 lane miles in years 2021-2025, and is exempt from TABOR spending and revenue limitations. This temporary increase in sales and use tax revenue will be placed in a dedicated fund to be used only for funding the cost to repair roads and streets throughout all areas of the City, including cost of road reconstruction where severe deterioration does not allow repair. None of the additional sales and use tax revenue will be used to hire additional City employees or purchase additional equipment for City road projects. The repair work will be contracted out to the private sector.

2021 2C2-Road Tax Fund	
Revenue	
0.57% Sales and Use Tax	\$ 54,900,500
Total Revenue	\$ 54,900,500
Expenditures	
Special Revenue Fund-Roadway Improvements	\$ 54,629,220
Total Expenditures	\$ 54,629,220

Revenue Overview

For 2021, the estimated revenue resulting from the dedicated 0.57% portion of the City's sales and use tax is \$54.9 million

Expenditure Overview

The 2C2-Road Tax Fund is overseen by the Public Works Operations and Maintenance Division and is used to repair and/or improve roads and streets throughout all areas of the City, including cost of road reconstruction where severe deterioration does not allow repair. For 2021, funds will be used to repair and/or improve concrete such as curb and gutter, sidewalks, and pedestrian ramps in advance of overlay of the same roadway segments, and to repair and/or improve roadway segments.

SUBDIVISION DRAINAGE

2020 Budget: \$10,000,000

2021 Budget: \$10,000,000

Purpose

Provide storm sewers and other facilities for the drainage and flood control of surface water.

Revenue source

Fees charged to subdivision developers.

Designated expenditure

Construction of storm sewer facilities or reimbursements to developers for construction of storm sewer facilities in the designated subdivision drainage basin.

Special Revenue Funds – overseen by Public Safety

PUBLIC SAFETY SALES TAX (PSST)

Mission

Provide a dedicated source of revenue to fund public safety operating and capital improvement needs.

Overview

In November 2001, City voters approved ballot question B4, which authorized a City Sales and Use Tax rate increase of 0.4% to fund public safety operating and capital improvement needs. As approved by voters, all revenue from the 0.4% tax is placed in a dedicated fund (Public Safety Sales Tax Fund) and is not used to replace any local funds already budgeted for public safety operations. In conjunction with the approval of the 2002 Public Safety Sales Tax Fund (PSST) budget, Council also adopted a ten-year plan for the fund that presented multi-year projections to achieve the purpose and intent of ballot question B4.

Budget Summary	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Uses of Funds				
Salaries/Benefits	\$30,597,833	\$31,782,530	\$31,753,769	\$34,109,875
Operating	4,023,840	4,104,665	4,173,172	4,262,736
Capital Outlay	479,441	129,836	469,157	166,830
CIP/Projects*	1,493,391	2,118,507	(44,827)	258,397
Total	\$36,594,505	\$38,135,538	\$36,351,271	\$38,797,838
Personnel				
Uniformed FTE	171.00	171.00	171.00	171.00
Civilian FTE	67.50	69.50	69.50	69.50
Total Positions	238.50	240.50	240.50	240.50

* The 2020 Amended Budget for PSST Projects includes reductions to previously appropriated project balances, not just the 2020 new appropriation

Expenditure Overview

The 2020 Budget is the amended amount that includes budget reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic.

For 2021, \$38.9 million in PSST revenue is projected. Given the volatility of sales and use tax revenue, and to help protect against any revenue shortfalls and unforeseen fiscal events, a fund balance target of at least 16.67% is maintained.

For 2021, PSST funding for the Fire Department totals \$18.4 million. The funding is used for uniformed and civilian staffing, operating, and equipment expenses.

For 2021, PSST funding for the Police Department totals \$20.4 million. The funding is used for uniformed and civilian staffing, operating, and equipment expenses.

Special Revenue Funds – overseen by Public Safety (con't)

City of Colorado Springs Public Safety Sales Tax Fund Ten-Year Plan 2021 - 2030										
	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FTE Employees										
Sworn	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00
Civilian	69.50	69.50	69.50	69.50	69.50	69.50	69.50	69.50	69.50	69.50
Total FTE Employees	240.50	240.50	240.50	240.50	240.50	240.50	240.50	240.50	240.50	240.50
Beginning Fund Balance	\$6,895,605	\$7,022,925	\$7,200,431	\$7,382,325	\$7,566,865	\$7,754,094	\$7,944,070	\$8,136,845	\$8,332,475	\$8,531,019
Revenue										
Sales & Use Tax	\$38,737,320	\$39,433,200	\$40,221,864	\$41,026,301	\$41,846,827	\$42,683,764	\$43,537,439	\$44,408,188	\$45,296,352	\$46,202,279
Interest	137,838	129,519	132,069	134,707	137,398	140,142	142,942	145,797	148,710	151,681
Reimbursement from other govt.	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Fund Revenue	\$38,925,158	\$39,612,719	\$40,403,933	\$41,211,008	\$42,034,225	\$42,873,906	\$43,730,381	\$44,603,985	\$45,495,062	\$46,403,960
Expenditures										
Fire										
Salaries and Benefits	\$16,153,680	\$16,660,303	\$17,060,113	\$17,545,790	\$17,972,164	\$18,445,779	\$18,901,318	\$19,348,357	\$19,808,808	\$20,253,072
Operating Expenses	1,900,316	1,865,708	1,849,322	1,861,272	1,844,797	1,777,993	1,727,404	1,703,413	1,664,471	1,650,302
Capital Outlay	92,830	54,687	55,648	56,761	36,612	27,344	27,891	18,448	18,817	19,038
Public Safety CIP	258,397	127,278	116,635	0	0	0	0	0	0	0
Fire Total	\$18,405,223	\$18,707,976	\$19,081,718	\$19,463,823	\$19,853,573	\$20,251,116	\$20,656,613	\$21,070,218	\$21,492,096	\$21,922,412
Sworn FTE	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00
Civilian FTE	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50
Police										
Salaries and Benefits	\$17,956,195	\$18,042,089	\$18,402,499	\$18,770,549	\$19,145,960	\$19,528,880	\$19,919,457	\$20,317,846	\$20,723,725	\$21,138,198
Operating Expenses	2,362,420	2,409,668	2,456,832	2,505,487	2,555,121	2,605,746	2,657,384	2,710,056	2,764,257	2,819,067
Capital Outlay	74,000	275,480	280,990	286,609	292,342	298,188	304,152	310,235	316,440	322,769
Public Safety CIP	0	0	0	0	0	0	0	0	0	0
Police Total	\$20,392,615	\$20,727,237	\$21,140,321	\$21,562,645	\$21,993,423	\$22,432,814	\$22,880,993	\$23,338,137	\$23,804,422	\$24,280,034
Sworn FTE	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00
Civilian FTE	48.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00
Total Fund Expenditures	\$38,797,838	\$39,435,213	\$40,222,039	\$41,026,468	\$41,846,996	\$42,683,930	\$43,537,606	\$44,408,355	\$45,296,518	\$46,202,446
Fund Balance Contribution (Draw)	\$127,320	\$177,506	\$181,894	\$184,540	\$187,229	\$189,976	\$192,775	\$195,630	\$198,544	\$201,514
Ending Fund Balance	\$7,022,925	\$7,200,431	\$7,382,325	\$7,566,865	\$7,754,094	\$7,944,070	\$8,136,845	\$8,332,475	\$8,531,019	\$8,732,533
Fund Balance % of Revenue	18.04%	18.18%	18.27%	18.36%	18.45%	18.53%	18.61%	18.68%	18.75%	18.82%

Special Revenue Funds – overseen by the Finance Department

CITY-FUNDED CAPITAL IMPROVEMENTS PROGRAM (CIP)

Mission

To provide a dedicated source of revenue to fund ongoing capital repair or replacement of existing infrastructure.

Overview

The General Fund's total Capital Improvements Program (CIP) budget is \$9,157,901 in 2021. The General Fund transfer to the City Funded CIP Fund is \$8,380,008 which is budgeted in General Costs. This includes \$567,995 that will come out of deferred revenue/escrow accounts for several capital projects. There will be a draw from the CIP fund balance of \$269,893 for projects that will drop at the end of 2020, along with anticipated interest earnings of \$508,000. A detailed list of projects can be found in the Capital Improvements Program (CIP) section of the budget.

Budget Summary	2018 Actual	2019 Actual	2020 Budget	2021 Budget
CIP Expenditures*	\$8,881,696	\$7,664,863	\$7,540,301	\$9,157,901
Total	\$8,881,696	\$7,664,863	\$7,540,301	\$9,157,901

* In any given year, the actual funds spent may equal more than the amount appropriated because project funds are rolled over from year to year.

GIFT TRUST

2020 Budget: \$1,900,000

2021 Budget: \$3,650,000

Purpose

Provide a fund for gifts received by the City during the year for specific purposes.

Revenue source

Donations from private individuals or businesses.

Designated expenditure

As designated by donor.

Special Revenue Funds – overseen by the Finance Department (con't)

LODGERS AND AUTOMOBILE RENTAL TAX (LART)

Total Anticipated Revenues from LART: \$5,777,290

Mission

To attract visitors and enhance the economy of the City and the Pikes Peak Region. Revenue not otherwise obligated may be used for the acquisition, construction, maintenance, and operation of public infrastructure or public improvements; which constitute, in part, visitor or tourist attractions. Revenue may also be appropriated for economic development activities as determined by City Council.

Revenue Overview

Revenue resulting from the City's 2% lodging and 1% automobile rental tax are deposited into the Lodgers and Automobile Rental Tax (LART) Fund. Use of LART revenue is limited to tourism promotion and visitor attraction as well as for economic development activities.

LART revenue for 2021 is projected to be \$5,777,290, which includes \$4,000 of Interest. This amount is based on a collaborative projection by VisitCOS and City Finance staff.

Expenditure Overview

The LART Fund is overseen by City Council and a City Council appointed committee called the LART Citizen's Advisory Committee (CAC). The LART CAC reviews applications for funding each year for visitor attraction and economic development related events and programs. Pursuant to City Code 2.9.110, the LART CAC makes recommendations to the City concerning expenditures of the LART Fund. For the 2021 budget planning process, due to large projected revenue decreases, the CAC decided to recommend only a portion of Resolution events (70% of 2020 Original funding amount), and the full amount of the contractual agreements.

See table on the following page(s) for 2021 LART projects and contracts.

Special Revenue Funds – 2021 LART Projects

Organization	Event/Project Name	2021 Committee Recommendation
Resolution Events		
Holly Berry House, Inc. Rock Ledge Ranch Foundation	Holly Berry House Folk Art Festival	\$3,010
Trails and Open Space Coalition	Starlight Spectacular	4,550
Pikes Peak Range Rider Foundation	Western Street Breakfast	2,800
Colorado Springs Veterans Day Parade, Inc.	Veterans Day Parade	7,700
Festival of Lights	Festival of Lights Parade	9,450
International Association of Fallen Firefighters	IAFF Fallen Fire Fighter Memorial	13,650
Colorado Springs Rodeo Association	Pikes Peak or Bust Rodeo	14,700
Colorado Springs Sports Corporation	Rocky Mountain State Games	33,775
Hot Apple Productions, LLC	Labor Day Lift Off	93,800
Pikes Peak Auto Hill Climb Educational Museum Inc.	Pikes Peak International Hill Climb, Fan Fest, Technical Inspection	93,800
Colorado Springs Philharmonic Orchestra	Summer Symphony (4th of July)	29,750
Colorado Springs Sports Corporation	4th of July (part of Summer Symphony)	78,750
Subtotal for City Sponsored Events by Resolution		\$385,735
Contractual Agreements		
VisitCOS	Tourism Development	\$4,200,000
Cultural Office of the Pikes Peak Region (COPPeR)	PeakRadar.com / Cultural Tourism Development	300,000
Colorado Springs Chamber and EDC	Business and Employee Attraction/Tourism Marketing	400,000
Colorado Springs Sports Corporation	Sports Tourism Development	300,000
Subtotal for Contractual Agreements		\$5,200,000
Subtotal of Funding for 2021		\$5,585,735
Estimated 2021 Bank/Investment Fees		500
Total 2021 LART Expenditures		\$5,586,235

Special Revenue Funds – overseen by the Finance Department (con't)

SENIOR PROGRAMS

Mission

To provide support for the YMCA Senior Center contract and the operations of the Golf Acres Complex.

Overview

Due to significant budget reductions in 2010, the Parks, Recreation and Cultural Services Department explored alternative means to provide services to the community. In some instances, partnerships were formed. In other instances, operations were turned over to a non-profit or for-profit entity. In 2010, it was determined that the best long-term solution was to transfer ownership of the Golf Acres Complex to the Housing Authority with the understanding that senior services would continue and potentially be enhanced or expanded over time. The agreement with the Housing Authority provided that the Housing Authority would continue to operate the Golf Acres Complex conveyed for senior services consistent with the usage at the time of the agreement. In addition, the agreement provided that if the Housing Authority proposed to cease senior services operations on the Golf Acres Complex, the City had the first right to reacquire the Golf Acres Complex under the same general terms and conditions. In November 2010, City Council approved Resolution No. 208-10 authorizing the transfer of the Human Services Complex (HSC) to the Housing Authority. In January 2011, City Council approved a supplemental appropriation ordinance (Ordinance No. 11-1) for the Human Services Complex Fund in the amount of \$1,200,000 and the Senior Center Fund in the amount of \$800,000 to allow payment of funds associated with the transfer of the Golf Acres Complex (a.k.a. the Human Services Complex or “HSC”) and the Colorado Springs Senior Center to the Colorado Springs Housing Authority (“Housing Authority”). Actual cash transfers together were approximately \$1.6 million.

In 2014, the Housing Authority notified the City that it could no longer operate the Golf Acres Complex including the Senior Center under the existing model. In October 2014, the City issued a Request for Qualifications (“RFQ”) to identify qualified firms capable of operating the Senior Center. The YMCA of the Pikes Peak Region (“YMCA”) was the only respondent to the RFQ and was determined to be highly qualified by the RFQ review team. After determining that the City could take over operations, with the assistance of the YMCA, the City agreed to exercise its first right to reacquire the property. City staff, in coordination with the Senior Center staff, Housing Authority and YMCA, held multiple meetings with stakeholders to gather public input about the Senior Center transition. In addition, City staff accepted comments on comment cards provided at the Senior Center, by email, and through many phone calls. In response to the input received, the City, Housing Authority and YMCA agreed to transfer the ownership and management of the complex on or about August 31, 2015, with a transition period between June 1 and August 31 to better ensure a seamless transition from Housing Authority ownership and management to City ownership and YMCA management. In order to accomplish that goal, the parties entered into three agreements.

1. **Conveyance agreement** – conveying from the Housing Authority to the City all real property at the Golf Acres Complex, all personal property related to the Senior Center and the remaining balances of the funds that were transferred to the Housing Authority in 2011.
2. **Professional services agreement** – between the City and the YMCA under which the YMCA served as the City’s agent during the transition period. The YMCA was responsible for evaluating the Senior Center operations, working with the City to create a transition plan, and implementing the transition plan.
3. **Management agreement** – under which the YMCA will operate and manage the Senior Center starting August 31, 2015.

In August 2015, City Council approved a supplemental appropriation ordinance (Ordinance No. 15-51) to adopt the 2015 budget and appropriate monies for the Senior Programs Fund to support all expenses incurred from September 1 through December 31, 2015 for the YMCA contract and operations of the Golf Acres Complex. The 2021 budget for the Senior Programs Fund is provided in the table on the next page.

Special Revenue Funds – overseen by the Finance Department (con't)

2021 Senior Programs	
Revenue	
Koch Trust	\$7,000
Leases	215,000
Interest	7,000
Total Revenue	\$229,000
Expenditures	
Maintenance and utilities – Golf Acres	\$49,050
Commercial management fee	39,180
YMCA contract	140,000
Bank & Investment Fees	770
Total Expenditures	\$229,000

Revenue Overview

For 2021, rental revenue from tenants of the Golf Acres Complex is estimated to be \$215,000; dedicated revenue from trusts is estimated to be \$7,000; and interest revenue is estimated at \$7,000.

Expenditure Overview

For 2021, an estimated payment of \$140,000 will be made per the YMCA contract to offset its operating costs.

Enterprise Funds

These funds account for the acquisition, operation, and maintenance of the City's facilities and services that are entirely or predominantly supported by user charges or those for which the City has decided that periodic determination of the revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Additional information on these funds can be found in the Enterprises section.

Internal Service Funds

These funds account for the financing of goods or services provided by one organizational unit to other organizational units of the City on a cost-reimbursement basis. Additional information on these funds can be found where noted.

Fund	Location in Budget Book
Claims Reserve Self-Insurance Fund	Human Resources
Employee Benefits Self-Insurance Fund	Human Resources
Office Services Fund	Support Services
Radio Fund	Support Services
Worker's Compensation Fund	Human Resources

Permanent Funds

These funds account for assets held by the City in a trustee capacity or as an agent for other agencies, individuals, private organizations, or governmental units. Included in this category are non-expendable trust funds and agency funds. Additional information on these funds can be found where noted.

C. D. SMITH TRUST FUND

2020 Budget: \$75,000

2021 Budget: \$75,000

Purpose:

Provide funding for senior programs.

Revenue source:

Income from investments on the C. D. Smith Trust.

Designated expenditure:

Interest will be used to support Trust authorized expenditures for the Senior Center.

CEMETERY ENDOWMENT FUND

2020 Budget: \$250,000

2021 Budget: \$350,000

Purpose:

Account for the investment activities of the Cemetery Endowment corpus with investment earnings used to finance cemetery operations.

Revenue source:

Investment earnings and endowments.

Designated expenditure:

Cemetery operations.

TRAILS, OPEN SPACE AND PARKS MAINTENANCE

2020 Budget: \$30,528

2021 Budget: \$33,525

Purpose:

Maintain parks, trails, medians, athletic fields, open space areas, and recreational facilities for the citizens of and visitors to Colorado Springs.

Revenue source:

Income from endowments and interest earnings.

Designated expenditure:

Parks, Recreation and Cultural Services for maintenance.

Grants Funds

The Grants Fund appropriations include appropriation for new grant funding, and may also include re-appropriation of prior year grants not awarded, as well as local match.

AIRPORT GRANTS FUND

2020 Budget: \$14,333,333

2021 Budget: \$18,215,489

Purpose:

All anticipated grant revenue and interest earnings are budgeted, which streamlines the process for accepting grants. A resolution from City Council to accept a grant is only necessary if required by the granting agency.

Revenue source:

Airport Improvement Program (AIP) and Colorado Discretionary Aviation Grant funds, as well as any anticipated interest earnings.

Designated expenditure:

Grant activities as approved by City Council or Mayor, as required per the granting agency, plus interest earnings for those grants eligible to earn and spend interest income.

CITY GRANTS FUND

2020 Budget: \$64,380,496

2021 Budget: \$57,227,431

Purpose:

All anticipated grant revenue and interest earnings are budgeted, which streamlines the process for accepting grants. A resolution from City Council to accept a grant is only necessary if required by the granting agency.

Revenue source:

Various grants as well as any anticipated interest earnings. Includes FEMA, CDBG, ESG, SAFETEA-LU, and FTA grant funds, among others.

Designated expenditure:

Grant activities as approved by City Council or Mayor, as required per the granting agency, plus interest earnings for those grants eligible to earn and spend interest income.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

Mission – To ensure decent affordable housing, to provide services to the most vulnerable in our communities, and to create jobs through the expansion and retention of businesses.

Each activity must meet one of the following national objectives for the program: benefit low- and moderate-income persons, prevention or elimination of slums or blight, or address community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community for which other funding is not available.

(See the Community Development narrative for details of this fund.)

EMERGENCY SHELTER ACT GRANT

ESG funds can be used for five program components: street outreach, emergency shelter, homelessness prevention, rapid re-housing assistance, and data collection through the Homeless Management Information System or HMIS.

(See the Community Development narrative for details of this fund.)

HOME INVESTMENT PARTNERSHIP (HOME)

Awarded annually as formula grants to participating jurisdictions, the program allows States and local governments to use funds for grants, direct loans, loan guarantees or other forms of credit enhancements, rental assistance or security deposits.

(See the Community Development narrative for details of this fund.)

Grants Funds (con't)

STORMWATER GRANTS

2020 Budget: \$20,703,267

2021 Budget: \$8,630,000

Purpose:

All anticipated grant revenue and interest earnings are budgeted, which streamlines the process for accepting grants. A resolution from City Council to accept a grant is only necessary if required by the granting agency.

Revenue source:

Various grants as well as any anticipated interest earnings. Includes FEMA, among others.

Designated expenditure:

Grant activities as approved by City Council or Mayor, as required per the granting agency, plus interest earnings for those grants eligible to earn and spend interest income

Debt Overview

The City has long-term financial obligations in the form of several instruments such as Bonds, Certificates of Participation (COPs), and Leases. While Bonds are considered a multi-year obligation, the other instruments are subject to annual appropriations and, therefore, not considered debt per the Taxpayer's Bill of Rights (TABOR).

Bond Ratings

To attain the lowest possible interest rates, the City obtains a credit rating from the major rating agencies. A strong rating provides for a lower interest rate which results in a lower cost to city taxpayers. The three major rating agencies are Moody's, Standard & Poor's, and Fitch. The following table presents a comparison of their respective ratings and their meaning:

Description	Moody's Rating	Standard & Poor's Rating	Fitch Rating
Best quality, extremely strong capacity to pay principal and interest	Aaa	AAA	AAA
High quality, very strong capacity to pay principal and interest	Aa	AA	AA
Upper-medium quality, strong capacity to pay principal and interest	A	A	A
Medium-grade quality, adequate capacity to pay principal and interest	Baa	BBB	BBB
Speculative quality, low capacity to pay principal and interest	Ba and lower	BB and lower	BB and lower

Note: Within groups, Moody's designates those bonds with strongest attributes with a 1, for instance A1 or Aa1 would be of slightly higher quality than A2 or Aa2. Standard & Poor's and Fitch attach a "+" or a "-" to indicate slight variation within the rating groups. Examples would be AA- or A+ to indicate a credit better than an "A" but less than "AA."

The City's latest bond and certificate ratings are as follows:

Description	Moody's Rating	Standard & Poor's Rating	Fitch Rating
Bond / COP Issue Type			
Parking Revenue Bonds	not rated	not rated	not rated
Pikes Peak America's Mountain Summit Complex Revenue Bonds	not rated	A	not rated
Certificates of Participation			
Series 2019 -- Fire Station/Radio Shop, Police Firing Range and Sertich Ice Chiller	not rated	AA	not rated
Series 2017 -- Refunding Bonds	not rated	AA	not rated
Series 2011 -- Old City Hall, Red Rock Canyon, Skyview Softball Complex	Aa3	AA	not rated

General Obligation Debt

General Obligation bonds are direct obligations that pledge the full faith and credit of the City for the repayment of principal and interest from property tax revenue. The City's total general obligation debt limit per the City Charter is 10% of the assessed valuation; therefore for 2021 the preliminary limit is \$617.5 million. The total general obligation bonded indebtedness in 2021 is \$0. This leaves an available debt margin of \$617.5 million or 100% of the City's debt limit.

Sales Tax Revenue Bonds

Sales Tax Revenue bonds are issued to finance the construction of various capital improvements. Sales Tax Revenues are used to repay the principal and interest of the bonds. While these bonds do not count against the City's debt limit, they commit sales tax revenue to pay them. Currently, the City has no outstanding Sales Tax Revenue Bonds.

Airport Revenue Bonds

2014 Airport System Revenue (previously 2002 Terminal Project) Bonds

In 2014, the Series 2002 Terminal Project (previously 1992A) was refinanced with a principal value of \$11,185,000 at an interest rate of 5.00%.

At the end of 2018, the Airport placed sufficient funds in an irrevocable escrow which would be responsible for the remainder of the principal and interest. By placing the funds with the escrow agent, the Airport provided for the legal defeasance of the bonds in 2018.

Parking System Revenue Bonds

2015 Parking System Revenue Bonds

In 2015, the Series 1999 and Series 2006 Parking System Revenue Bonds were combined and refinanced with a principal value of \$9,520,000 at an interest rate of 2.43%.

These bonds are callable in whole on the first of any month beginning December 1, 2020, with no call premium. The 2021 payment totals \$864,398 and is paid through the Parking System Enterprise Fund.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	735,000	129,398	864,398
2022	750,000	111,537	861,537
2023	770,000	93,312	863,312
2024	790,000	74,601	864,601
2025	810,000	55,404	865,404
2026	830,000	35,721	865,721
2027	640,000	15,552	655,552
Total	\$5,325,000	\$515,525	\$5,840,525

Pikes Peak America's Mountain Summit Complex Revenue Bonds

2018 Pikes Peak America's Mountain Summit Complex Revenue Bonds

In 2018, the Pikes Peak America's Mountain Enterprise financed \$30,050,000 of principal to complete capital improvements to the Summit Complex.

These bonds are callable in whole, or in part, on the first of any month beginning December 1, 2028, with no call premium. The 2021 payment totals \$1,947,588 and is paid through the Pikes Peak America's Mountain Enterprise Fund.

Interest Rates on Outstanding Debt: 3.75%-5.25%

Year	Principal	Interest	Total
2021	515,000	1,432,588	1,947,588
2022	540,000	1,406,838	1,946,838
2023	570,000	1,379,838	1,949,838
2024	595,000	1,351,338	1,946,338
2025	625,000	1,321,588	1,946,588
2026	655,000	1,290,338	1,945,338
2027	690,000	1,257,588	1,947,588
2028	725,000	1,223,088	1,948,088
2029	760,000	1,186,838	1,946,838
2030	800,000	1,148,838	1,948,838
2031	840,000	1,108,838	1,948,838
2032	870,000	1,077,338	1,947,338
2033	915,000	1,033,838	1,948,838
2034	960,000	988,088	1,948,088
2035	1,000,000	949,688	1,949,688
2036	1,040,000	909,688	1,949,688
2037	1,080,000	868,088	1,948,088
2038	1,125,000	824,888	1,949,888
2039	1,165,000	779,888	1,944,888
2040	1,230,000	718,725	1,948,725
2041	1,295,000	654,150	1,949,150
2042	1,360,000	586,163	1,946,163
2043	1,430,000	514,763	1,944,763
2044	1,510,000	439,688	1,949,688
2045	1,585,000	360,413	1,945,413
2046	1,670,000	277,200	1,947,200
2047	1,760,000	189,525	1,949,525
2048	1,850,000	97,125	1,947,125
Total	\$29,160,000	\$25,376,963	\$54,536,963

Certificates of Participation (COP)

Certificates of Participation (COPs) are issued for particular projects and are repaid from lease payments made by the City for use of the acquired property.

Series 2019 - Fire Station/Radio Shop, Police Firing Range, and Sertich Ice Chiller

In September 2019, City Council approved the City to enter into a lease-purchase agreement to issue COPs in the amount of \$9.0 million for capital improvements and equipment, as follows:

- Fire Department/Radio Shop Building located at the Fire Department Complex (FDC)
- Sertich Ice Center ice chiller replacement
- New police firing range facility

The 2021 payment totals \$677,900 and is paid from Public Safety Sales Tax Fund (PSST), Conservation Trust Fund (CTF), and the General Fund - General Costs accounts.

Interest Rates on Outstanding Debt: 4.00%-5.00%

Year	Principal	Interest	Total
2021	295,000	382,900	677,900
2022	310,000	368,150	678,150
2023	325,000	352,650	677,650
2024	340,000	336,400	676,400
2025	360,000	319,400	679,400
2026	375,000	301,400	676,400
2027	395,000	282,650	677,650
2028	415,000	262,900	677,900
2029	435,000	242,150	677,150
2030	460,000	220,400	680,400
2031	475,000	202,000	677,000
2032	495,000	183,000	678,000
2033	515,000	163,200	678,200
2034	535,000	142,600	677,600
2035	560,000	121,200	681,200
2036	580,000	98,800	678,800
2037	605,000	75,600	680,600
2038	630,000	51,400	681,400
2039	655,000	26,200	681,200
Total	\$8,760,000	\$4,133,000	\$12,893,000

Certificates of Participation (COP) (con't)

USOC Refunding Bonds Series 2017

In October 2009, the City entered into a lease-purchase agreement with the City of Colorado Springs Public Facilities Authority to issue COPs for the United States Olympic Committee (USOC) facilities project in the amount of \$31,470,000. The project includes office space for the USOC Headquarters in downtown Colorado Springs and certain improvements at the USOC Olympic Training Center.

In December 2017, the City exercised an advanced refunding instrument to refinance debt related to the USOC Headquarters. The City achieved \$4 million in present value savings over the remaining life of the COP compared to the call date on the original 2009 USOC Project Series of November 1, 2019. The 2021 payment totals \$1,756,050 which is paid from a General Fund - General Costs account.

Interest Rates on Outstanding Debt: 3.00%– 5.25%

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	625,000	1,131,050	1,756,050
2022	700,000	1,099,800	1,799,800
2023	780,000	1,064,800	1,844,800
2024	865,000	1,025,800	1,890,800
2025	955,000	982,550	1,937,550
2026	1,060,000	934,800	1,994,800
2027	1,160,000	881,800	2,041,800
2028	1,265,000	823,800	2,088,800
2029	1,385,000	760,550	2,145,550
2030	1,510,000	687,838	2,197,838
2031	1,640,000	608,563	2,248,563
2032	1,790,000	522,463	2,312,463
2033	1,900,000	468,763	2,368,763
2034	1,965,000	409,388	2,374,388
2035	2,025,000	347,981	2,372,981
2036	2,090,000	284,700	2,374,700
2037	2,155,000	216,775	2,371,775
2038	2,225,000	146,738	2,371,738
2039	2,290,000	74,425	2,364,425
Total	\$28,385,000	\$12,472,581	\$40,857,581

Old City Hall Project Series 2011

In July 2000, the City entered into a lease-purchase agreement with the City of Colorado Springs Public Facilities Authority to issue COPs for the Old City Hall project in the amount of \$7,265,000. The project included a major renovation of Old City Hall and acquisition of the Police Training Academy and Impound Lot.

The City made the final payment on the Old City Hall Project Series 2011 COP in December of 2020.

Lease/Lease-Purchase Financing

State Statue 29-1-103 (3) requires that all local governments set forth in the budget document all amounts for lease-purchase agreement obligations which involve funding commitments beyond the forthcoming fiscal year.

City Administration Building – 2019

In December 2019, City Council approved a bank lease-purchase agreement in the amount of \$4.5 million to refinance the 2013 bank lease-purchase agreement for the purchase of the City Administration Building (CAB). The total payment for 2021 is \$601,343 and is made from the General Fund - General Costs account.

Interest component of payment based upon: 1.95%

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	525,000	76,343	601,343
2022	540,000	66,105	606,105
2023	550,000	55,575	605,575
2024	560,000	44,850	604,850
2025	570,000	33,930	603,930
2026	580,000	22,815	602,815
2027	590,000	11,505	601,505
Total	\$3,915,000	\$311,123	\$4,226,123

Sand Creek Police Substation – 2016

In September 2016, City Council approved a Lease/Lease-Purchase for the construction and improvement of the new Sand Creek Police Substation. The total payment for 2021 is \$1,497,619 and is made from the General Fund – General Costs account.

Interest component of payment based upon: 1.62%

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	1,360,000	137,619	1,497,619
2022	1,380,000	115,587	1,495,587
2023	1,405,000	93,231	1,498,231
2024	1,425,000	70,470	1,495,470
2025	1,450,000	47,385	1,497,385
2026	1,475,000	23,895	1,498,895
Total	\$8,495,000	\$488,187	\$8,983,187

Other Lease-Purchase Obligations

<u>Description</u>	<u>1-1-2021 Balance**</u>	<u>2021 Payment</u>	<u>12-31-2021 Remaining</u>
General Fund Lease-Purchase Obligations*	\$17,087,872	\$5,125,041	\$11,962,831

* The General Fund Lease Purchase Obligations other than the CAB and the Sand Creek Police Substation.

** The balance is defined as all remaining financial obligations for principal from January 1, 2021, through the retirement of all lease-purchase agreement obligations represented in the figures shown above.

Grants Overview

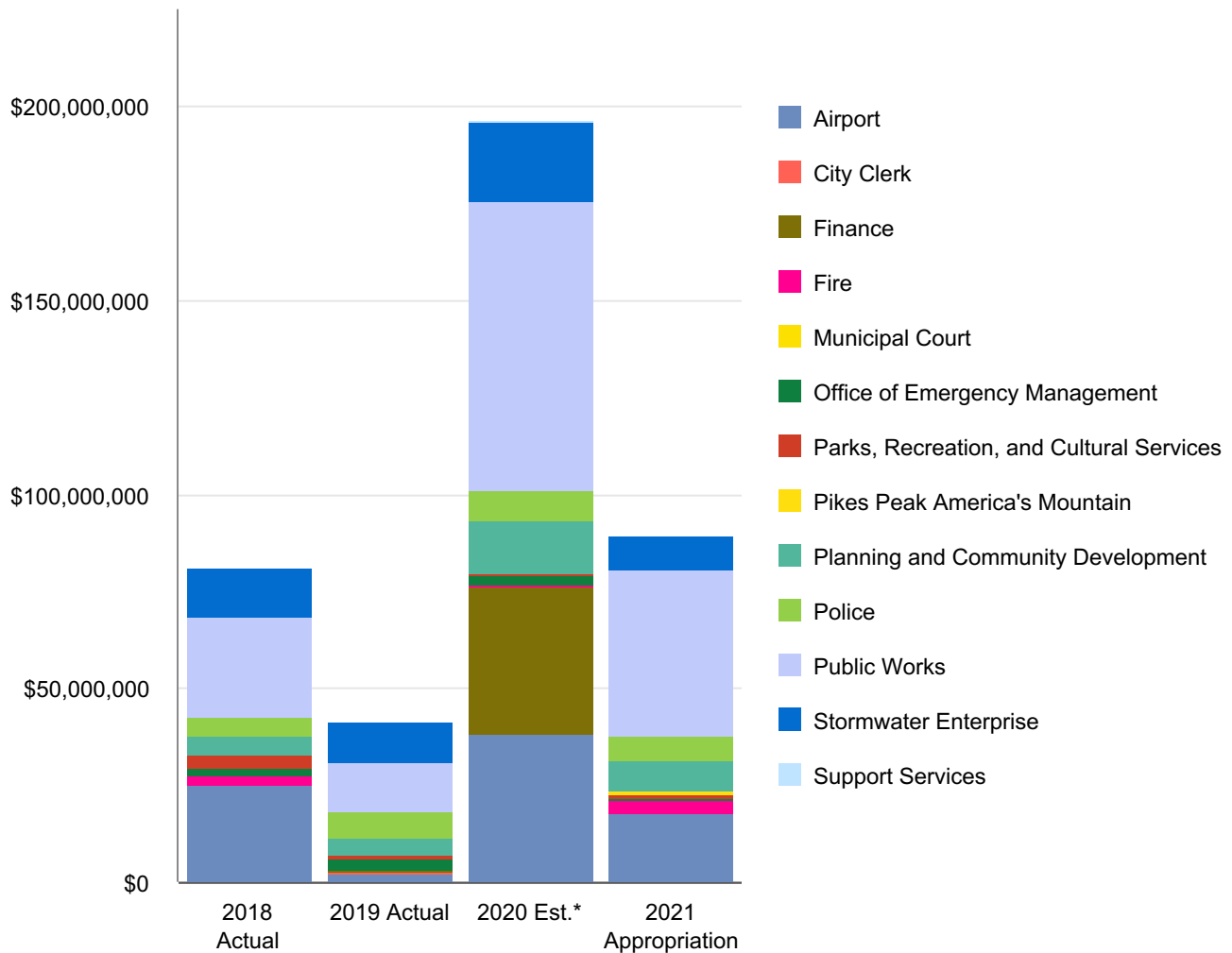
Grants Appropriation

\$89,674,420

Each year, the City of Colorado Springs appropriates an amount in the Budget to streamline the grant acceptance process. Grants received outside the Grants Appropriation require supplemental appropriations throughout the year.

The City estimates a decrease of \$15.3 million in the amount of grants to be appropriated in 2021, as compared to the FY 2020 original grants appropriation. Refer to page 108 of the Grants Overview for more detail. The prior year amounts shown below include the total amount of the grants appropriation that was used during that respective year. The grants appropriation amount includes grant dollars as well as matching dollars. Therefore, the grant appropriation amount each year is greater than the actual grant funds received by the City. The total for 2021 includes potential grants, both capital grants and operating grants, for which departments intend to apply, including highly competitive grants that are not guaranteed.

Grant Funding and Appropriation, 2018-2021



* The FY 2020 original Grants Appropriation is \$105M (not including 2019 carry forward); however, the estimated activity includes grants of nearly \$196.6M awarded through August 31, 2020, as well as grants projected to be awarded from September 1, 2020 through fiscal year end. During FY 2020, the City received or anticipates receiving grants from numerous funding agencies, totaling \$95.2M, to aid in Coronavirus response and recovery. For additional detail, refer to page 110 of the Grants Overview.

Grants Appropriation (con't)

Original Grants Appropriation **	2020	2021	Variance
Capital Improvement Grants	\$65,854,619	\$46,001,634	(\$19,852,985)
Operating Grants	15,761,410	19,676,050	3,914,640
Re-Appropriation - Prior Year Grants Not Awarded	23,402,567	23,996,736	594,169
Total Original Grants Appropriation	\$105,018,596	\$89,674,420	(\$15,344,176)

** The Grants Appropriation includes the anticipated federal/state/private grant funding, and local grant match.

Grant Administration

Funds from federal, state and private sources are important resources that need to be included in the City's financial plan. The City is committed to a citywide coordination of grant activities among agencies and to determine the immediate and longer-term financial consequences of accepting funding. The City evaluates grant applications and awards to determine whether proposals are consistent with city priorities, ensures that proposals are coordinated with the City's existing programs, ensures that administrative, reporting and evaluation requirements are adequately addressed, assesses the need for a cash match, and evaluates the immediate and long-term financial consequences of the application. Agencies receiving the spending authority are responsible for complying with grant restrictions, applicability, and reporting. All grant funds will be expended for the purposes for which they were granted and in the time period for which they were granted.

Types of Grants

Grants facilitate capital investment and operational capacity that would otherwise be impossible for the City to accomplish due to financial constraints. Grant funding supports local capital improvement projects, local government operations, and disaster recovery efforts—these funds are designated specifically to projects and improvements in line with the intent of the grantor. Grant funding, therefore, is temporary assistance to accomplish policy or infrastructure goals on behalf of the grantor.

Capital Improvement grants fund projects involving infrastructure improvement projects, purchases of equipment or property, and renovation of City facilities creating a fixed asset and having a long life. Capital Improvement Grants are discussed in the Capital Improvement Program (CIP) Section of this budget.

Operating grants fund programs undertaken by the City to provide services such as transit services, DUI enforcement checkpoints, emergency management efforts, and community development programs. Grant funding awarded for operations is listed in each relevant department narrative of the Budget document.

Matching Funds

Certain grants require matching funds as the recipient's demonstration of financial commitment to the grant-funded project. Matching funds can be contributed by the General Fund and other City funds through the Budget process, or by in-kind third party contributions.

Matching funds leverage City dollars to accomplish projects that otherwise could not be undertaken due to lack of financial resources. The return on the City's investment varies depending on the structure of the grant. Grantors may require differing levels of matching funds, some of which are required by federal, state, or other grantor statute. When possible, matching funds are sought from other entities.

Formula vs. Discretionary Grants

Formula grants are awarded according to the grantor's determination of equitable distribution of grant funds to the City of Colorado Springs. These include the Community Development Block Grant (CDBG), and Transit Section 5307, among others.

Discretionary grants are generally competitive grants for which the City develops an application and the grantor determines the recipient. Discretionary grants award funds based on the viability of the proposed project, evidence of support from stakeholders, and quality of the application materials.

Grant Appropriation Detail

Type of Funding/Recipient	Anticipated Grant Funding	Budgeted Grant Match	2021 Grants Appropriation
Capital Improvement Grants			
Airport	\$9,800,000	\$100,000	\$9,900,000
Public Works - City Engineering	2,273,042	587,596	2,860,638
Public Works - Stormwater Enterprise	8,060,000	0	8,060,000
Public Works - Traffic Engineering	336,000	42,000	378,000
Public Works - Transit Services	19,587,695	5,215,301	24,802,996
Total Capital Improvement Grants	\$40,056,737	\$5,944,897	\$46,001,634
Operating Grants			
Fire	\$3,045,000	\$0	\$3,045,000
Office of Emergency Management	681,775	0	681,775
Parks - Design and Development	150,000	0	150,000
Parks - Recreation and Administration	1,000,000	0	1,000,000
Pikes Peak America's Mountain	750,000	0	750,000
Planning and Development - Community Development	7,718,011	0	7,718,011
Police	6,331,264	0	6,331,264
Total Operating Grants	\$19,676,050	\$0	\$19,676,050
Re-Appropriation - Prior Year Grants Not Awarded*			
Airport	\$8,315,489	\$0	\$8,315,489
Public Works - City Engineering	12,149,070	2,962,177	15,111,247
Public Works - Stormwater Enterprise	570,000	0	570,000
Total Re-Appropriation - Prior Year Grants Not Awarded	\$21,034,559	\$2,962,177	\$23,996,736
Total Grants Appropriation	\$80,767,346	\$8,907,074	\$89,674,420

Capital Improvement Grants:

Capital Improvement grant funding and contributed match is included within the Capital Improvement Program All Funds Detail, in the CIP section of this budget. Match identified above is a component of the non-grant CIP funding sources, but may not make up the non-grant funded sources in their entirety.

Operating Grants:

Grant funding awarded for operations is listed in each Department's budget narrative. The City's match contribution related to operating grants comes from a variety of sources, most commonly in-kind or third party contributions. Because in-kind contributions relate to expenses the City incurs regardless of receiving grant funding, contributed match is contained within each section of the budget and not identified separately. These contributions are reviewed prior to the submission of a grant application.

Re-Appropriation - Prior Year Grants Not Awarded:

Because the grants appropriation lapses each year, the amount of prior year grants not received, but still anticipated, must be included in the current year appropriation. Any amounts related to the Capital Improvement Program will not be reflected in the current year CIP section and division narratives, as they are related to projects displayed in a prior year.

Coronavirus Aid, Relief, And Economic Security (CARES) Act Funding

On March 13, 2020, the President declared the ongoing Coronavirus Disease 2019 (COVID-19) pandemic of sufficient severity and magnitude to warrant an emergency declaration for all states, tribes, territories, and the District of Columbia pursuant to section 501 (b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the "Stafford Act"). In response to the economic impact of responding to the COVID-19 pandemic, legislation was approved by Congress and signed into law by President Trump on March 27, 2020. This legislation is the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and authorizes more than \$2 trillion to address COVID-19 and its economic effects.

As part of the CARES Act, many federal agencies received allocations, providing grants to states and local governments for purposes specific to their organizations. The City of Colorado Springs received CARES Act funding through the Federal Aviation Administration, Federal Transit Administration, U.S. Department of Justice, and the U.S. Department of Housing and Urban Development for purposes of responding to and recovering from the COVID-19 pandemic. Additionally, El Paso County received funding directly from the U.S. Department of the Treasury, and elected to distribute a portion of that funding to jurisdictions within El Paso County, based on population.

Beginning in fiscal year 2020, City costs identified as being eligible under a grant program will be reimbursed by that program, therefore reducing actual expenditures in City funds. Additionally, as business disruption is an eligible use of grant funds, additional funding may also be provided to City enterprises. Not all grant programs listed below expire in 2020, therefore the impact of the funding will be reflected throughout the budget in the year it is planned to be utilized. Included below is a summary of amounts received, or anticipated, by grant program.

Funding Agency	Program	Grant Award Amount
Federal Aviation Administration	CARES Airport Program	\$24,340,290
Federal Emergency Management Agency (FEMA)	Public Assistance	1,275,000
Federal Transit Administration	FTA CARES Act Apportionment	21,562,532
U.S. Department of Housing and Urban Development	Community Development Block Grant-CV	3,876,249
U.S. Department of Housing and Urban Development	Emergency Solutions Grant-CV	5,984,403
U.S. Department of Justice	Coronavirus Emergency Supplemental Funding Program	665,100
U.S. Department of the Treasury/El Paso County	Coronavirus Relief Fund	37,526,357
Total CARES Act Funding		\$95,229,931

Each grant program defines eligibility criteria for use of the funds. Supplementing revenue loss is not an eligible activity under any grant program. Included below is a non-exhaustive list of eligible expenses, by grant program.

FAA CARES Airport Program.

- An airport owner/sponsor may use these funds for any purpose for which airport revenues may be lawfully used.
- The airport sponsor must continue to employ, through December 31, 2020, at least 90% of the number of individuals employed (after making adjustments for retirements or voluntary employee separations) as of March 27, 2020.

FEMA Public Assistance Grant Program. Under the COVID-19 Emergency Declaration, FEMA may provide assistance for emergency protective measures including, but not limited to, the following:

- Management, control and reduction of immediate threats to public health and safety, including disinfection of eligible public facilities,

- Emergency medical care,
- Medical sheltering,
- Purchase and distribution of personal protective equipment (first responders and public health employees with immediate response role),
- Communications of general health and safety information to the public; and
- Reimbursement for state, tribe, territory and/or local government force account overtime costs (first responders/public safety employees only).

FTA CARES Act Apportionment.

- The primary goal of the FTA CARES Act Apportionment is to supplement the operating costs of transit systems.
- All FTA recipients, including those in urbanized areas of 200,000 or more in population, may utilize funds made available under the CARES Act for operating expenses incurred to maintain service on or after January 20, 2020.
- There is no limit on the amount of funds made available under the CARES Act that may be used for operating assistance.

HUD Community Development Block Grant-CV. Grantees should coordinate with local health authorities before undertaking any activity to support state or local pandemic response. Grantees may use Community Development Block Grant (CDBG) funds for a range of eligible activities that prevent and respond to the spread of infectious diseases such as the coronavirus. Activities must meet an existing CDBG national objective to be eligible. Eligible uses could include:

- Buildings and improvements, including public facilities. The acquisitions must meet a defined public health need such as a facility for testing, diagnosis or treatment, or rehabilitation of building for purposes of compliance of a public health order,
- Assistance to Businesses, including Special Economic Development Assistance,
- Provision of New or Quantifiably Increased Public Services; and
- Planning, Capacity Building, and Technical Assistance

HUD Emergency Solutions Grant-CV. Activities must meet an existing Emergency Solutions Grant eligibility criteria, and:

- Funds are to be used to prevent, prepare for, and respond to the coronavirus pandemic (COVID-19) among individuals and families who are homeless or receiving homeless assistance.
- Funds will also support additional homeless assistance and homelessness prevention activities to mitigate the impacts of COVID-19.

DOJ Coronavirus Emergency Supplemental Funding Program. The Coronavirus Emergency Supplemental Funding (CESF) Program will provide funding to assist eligible states, local units of government, and tribes in preventing, preparing for, and responding to the coronavirus

- CESF funds are not limited to only criminal justice activities.
- CESF funds must be used for preventing, preparing for, and responding to the coronavirus.

DoT Coronavirus Relief Fund. The CARES Act available through the U.S. Treasury provides that payments from the Fund may only be used to cover costs that:

- Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19),
 - Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
 - Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.
- Additionally, eligibility was further clarified by the U.S Treasury in the Coronavirus Relief Fund Frequently Asked Questions, attached to this presentation, which indicated the following:
- Payroll costs for public health and public safety employees are eligible for reimbursement under the program,
 - Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer related to the COVID-19 public health emergency,
 - Governments have discretion to determine what economic support/business interruption support is necessary. Governments also have discretion to determine how to tailor assistance programs they establish in response to the COVID-19 public health emergency, whether through a separate grant program, or through existing programs or contracts.

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Personnel Overview

Position Changes

General Fund – Position changes from 2020 Amended Budget to 2021 Budget:

Fire:

- Add 8 Sworn Positions
- Eliminate 0.50 Program Administrator II

Police:

- Add 10 Sworn Positions

Public Works: Operations and Maintenance

- 811 Locate Team - per State Mandate
 - Add 2 GIS Technician
 - Add 1 Office Specialist
 - Add 1 Senior Office Specialist
 - Add 4 Utility Locator
- Equipment Operators previously funded as staffing agency employees
 - Add 1 District Crew Leader
 - Add 15 Equipment Operator I
 - Add 3 Equipment Operator II
 - Add 1 Senior Equipment Operator
- Positions transferred from Stormwater Enterprise
 - Transfer 4 District Crew Leader
 - Transfer 12 Equipment Operator I
 - Transfer 13 Equipment Operator II
 - Transfer 1 Inspector II
 - Transfer 1 Inspector III
 - Transfer 7 Senior Equipment Operator
 - Transfer 3 Streets District Supervisor
 - Transfer 1 Street Programs Supervisor

All Other Funds – Position changes from 2020 Amended Budget to 2021 Budget:

Stormwater Enterprise

- Positions transferred to the General Fund
 - Transfer 4 District Crew Leader
 - Transfer 12 Equipment Operator I
 - Transfer 13 Equipment Operator II
 - Transfer 1 Inspector II
 - Transfer 1 Inspector III
 - Transfer 7 Senior Equipment Operator
 - Transfer 3 Streets District Supervisor
 - Transfer 1 Street Programs Supervisor

Benefit Changes

General Fund increase in medical and dental plan costs of \$1,797,367

Parking Fee Changes

General Fund increase of parking fees \$38,400

Pay Changes

Civilian

- The 2021 budget includes funding for pay progression increases for those employees that are eligible

Sworn

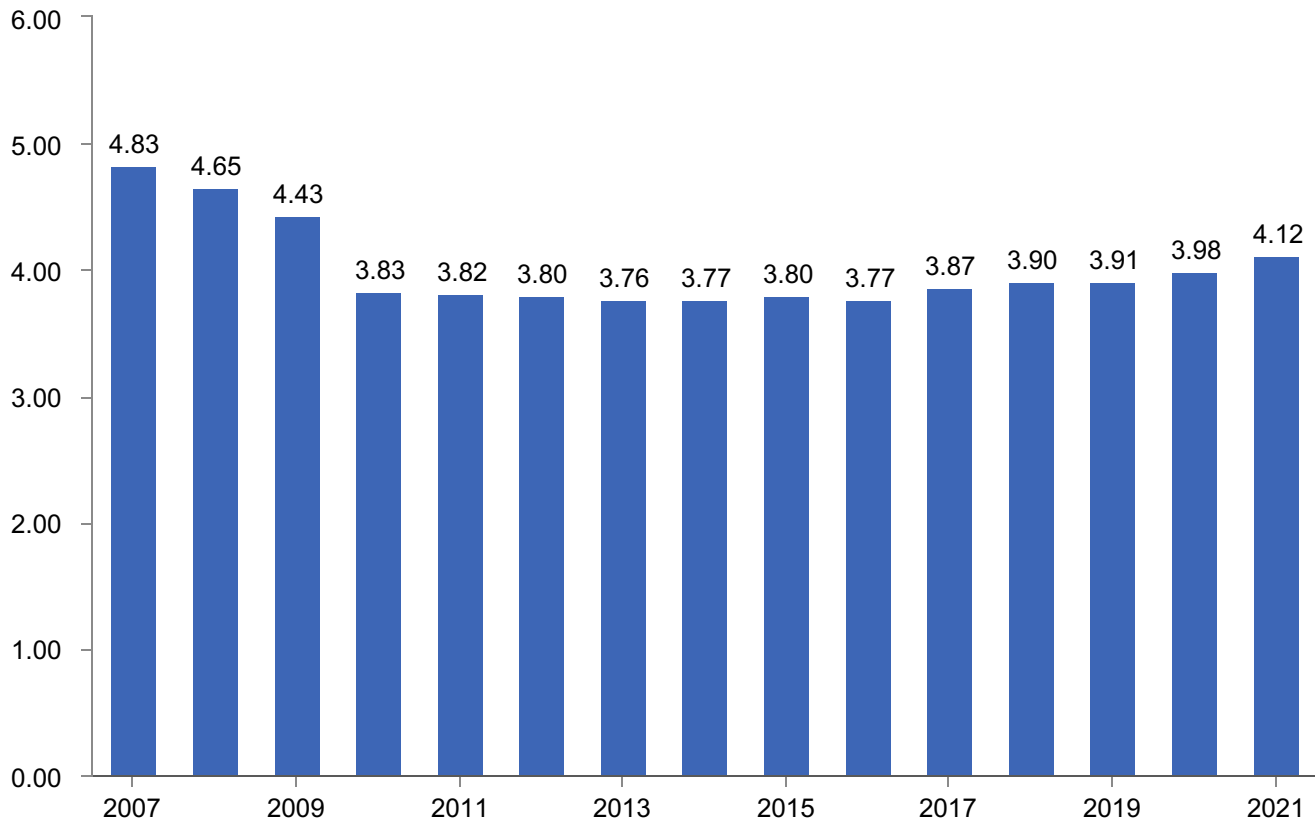
- The 2021 budget includes funding for sworn step increases

45.50 Net positions added across all funds from 2020 Amended Budget

	2019 Amended	2020 Budget	2020 Amended	Transfer	Add	Eliminate	2021 Budget	Difference: 2020A - 2021B
General Fund	1,898.00	1,955.50	1,966.25	42.00	46.00	(0.50)	2,053.75	87.50
Public Safety Sales Tax Fund	240.50	240.50	240.50	0.00	0.00	0.00	240.50	0.00
Enterprise Funds	236.00	240.00	247.00	(42.00)	0.00	0.00	205.00	(42.00)
Special Revenue Funds - Other	70.25	72.25	72.25	0.00	0.00	0.00	72.25	0.00
Grant Funds	85.00	85.00	87.00	0.00	0.00	0.00	87.00	0.00
Radio Communications Fund	8.00	8.00	8.00	0.00	0.00	0.00	8.00	0.00
Office Services Fund	9.00	9.00	9.00	0.00	0.00	0.00	9.00	0.00
Workers' Compensation Fund	10.25	10.25	10.25	0.00	0.00	0.00	10.25	0.00
Employee Benefits Self - Insurance Fund	4.00	4.00	4.00	0.00	0.00	0.00	4.00	0.00
Claims Reserve Self - Insurance Fund	2.50	2.50	2.50	0.00	0.00	0.00	2.50	0.00
Total All Funds	2,563.50	2,627.00	2,646.75	0.00	46.00	(0.50)	2,692.25	45.50

All position totals are by funding source. Narrative organization charts reflect reporting relationship.

General Fund Employees per 1,000 Population



Since 2007, the General Fund employees per 1,000 population have decreased more than 14%.

General Fund Position Change Details

	2019 Amended	2020 Budget	2020 Amended	Transfer	Add	Eliminate	2021 Budget
General Fund							
City Attorney, City Clerk, Municipal Court							
City Attorney	46.00	49.00	49.00				49.00
City Clerk	10.00	11.00	11.00				11.00
Municipal Court Administration	36.00	37.50	37.50				37.50
City Auditor	14.00	14.00	14.00				14.00
City Council	8.00	8.00	8.00				8.00
Finance	36.75	41.75	41.75				41.75
Fire							
Fire	403.00	411.00	411.00		8.00	(0.50)	418.50
Office of Emergency Management	6.00	6.00	6.00				6.00
Information Technology	79.00	81.00	83.00				83.00
Mayor and Support Services							
Mayor's Office	7.00	7.00	7.00				7.00
Communications	11.00	11.00	11.00				11.00
Economic Development	4.00	4.00	4.00				4.00
Human Resources							
Community Diversity & Outreach	0.00	0.00	1.00				1.00
Employment Services	19.00	19.00	21.00				21.00
Office of Accessibility	4.00	4.00	4.00				4.00
Risk Management	6.25	6.25	6.25				6.25
Procurement	7.00	7.00	7.00				7.00
Support Services	11.00	23.00	27.00				27.00
Parks, Recreation & Cultural Services							
Cultural Services	17.00	19.50	19.50				19.50
Design and Development	6.00	6.00	6.00				6.00
Forestry	12.00	12.00	12.00				12.00
Park Maintenance and Operations	20.25	19.75	19.75				19.75
Recreation & Administration	33.25	33.25	33.50				33.50
Planning and Community Development							
Land Use Review	25.00	26.00	26.00				26.00
Neighborhood Services	25.00	26.00	26.00				26.00
Real Estate Services	5.00	5.00	5.00				5.00
Police	891.50	911.50	913.00		10.00		923.00
Public Works							
City Engineering	27.00	27.00	26.00				26.00
Operations & Maintenance	101.00	101.00	103.00	42.00*	28.00		173.00
Traffic Engineering	27.00	28.00	27.00				27.00
Total General Fund	1,898.00	1,955.50	1,966.25	42.00	46.00	(0.50)	2,053.75

* In 2021, the sweeper and drainage operations were transferred from the Stormwater Enterprise to the General Fund.

Other Funds Position Change Details

	2019 Amended	2020 Budget	2020 Amended	Transfer	Add	Eliminate	2021 Budget
Internal Services Funds							
Office Services Fund	9.00	9.00	9.00				9.00
Radio Communications Fund	8.00	8.00	8.00				8.00
Claims Reserve Self - Insurance Fund	2.50	2.50	2.50				2.50
Employee Benefits Self - Insurance Fund	4.00	4.00	4.00				4.00
Workers' Compensation Fund	10.25	10.25	10.25				10.25
Total Internal Services Funds	33.75	33.75	33.75	0.00	0.00	0.00	33.75
Enterprise Funds							
Airport	102.00	104.00	106.00				106.00
Cemeteries	6.00	6.00	6.00				6.00
Development Review Enterprise	16.00	17.00	23.00				23.00
Parking System	10.00	11.00	10.00				10.00
Patty Jewett Golf Course	7.00	7.00	7.00				7.00
Pikes Peak - America's Mountain	19.00	19.00	19.00				19.00
Stormwater Enterprise	73.00	73.00	73.00	(42.00)*			31.00
Valley Hi Golf Course	3.00	3.00	3.00				3.00
Total Enterprise Funds	236.00	240.00	247.00	(42.00)	0.00	0.00	205.00
Special Revenue Funds - Public Safety Sales Tax Fund							
Fire	106.50	106.50	106.50				106.50
Police	134.00	134.00	134.00				134.00
Total Public Safety Sales Tax Fund	240.50	240.50	240.50	0.00	0.00	0.00	240.50
Special Revenue Funds - Other							
Conservation Trust (CTF)	41.50	43.50	43.50				43.50
SIMD Funds	10.75	10.75	10.75				10.75
Trails, Open Space and Parks (TOPS)	18.00	18.00	18.00				18.00
Total Special Revenue Funds - Other	70.25	72.25	72.25	0.00	0.00	0.00	72.25
Grant Funds							
Community Development	9.00	9.00	9.00				9.00
Office of Emergency Management	3.00	3.00	3.00				3.00
Fire	14.00	14.00	14.00				14.00
Police	26.00	26.00	28.00				28.00
Public Works - Transit	33.00	33.00	33.00				33.00
Total Grant Funds	85.00	85.00	87.00	0.00	0.00	0.00	87.00
All Funds Total	2,563.50	2,627.00	2,646.75	0.00	46.00	(0.50)	2,692.25

* In 2021, the sweeper and drainage operations were transferred from the Stormwater Enterprise to the General Fund.

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